

COMPREHENSIVE ANNUAL FINANCIAL REPORT



CITY OF EL PASO

FOR FISCAL YEAR ENDED
AUGUST 31, 2003

CITY OF EL PASO, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
 Year Ended August 31, 2003
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INTRODUCTORY SECTION



JOE WARDY
MAYOR



January 19, 2004

CITY COUNCIL

SUSAN AUSTIN
DISTRICT NO. 1

ROBERT A. CUSHING, JR.
DISTRICT NO. 2

JOSE ALEXANDRO LOZANO
DISTRICT NO. 3

JOHN COOK
DISTRICT NO. 4

DANIEL S. POWER
DISTRICT NO. 5

PAUL J. ESCOBAR
DISTRICT NO. 6

VIVIAN ROJAS
DISTRICT NO. 7

ANTHONY COBOS
DISTRICT NO. 8

Mayor Joe Wardy,
City Council Members and
Citizens of the City of El Paso, Texas

The Comptroller's Department hereby submits the Comprehensive Annual Financial Report of the City of El Paso (the City) for the fiscal year ended August 31, 2003. This report was prepared in accordance with Accounting Principles Generally Accepted in the United States of America (GAAP). GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors on page xvii.

This report is published to provide the City Council, City staff, our citizens, our bondholders, and other interested parties with detailed information concerning the financial condition and activities of the City government. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the City's management.

To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is organized in a manner designed to present fairly the financial position and results of operations of the City, as measured by the financial activity of its various funds, on a government-wide and fund basis. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

THE REPORT

This Report is presented in three sections: Introductory, Financial, and Statistical. The Introductory Section includes this transmittal letter, a listing of City officials, and an organizational chart of the City.

The Financial Section includes MD&A, basic financial statements and combining and individual fund statements and schedules, as well as the independent auditors' report on the basic financial statements. The MD&A is a narrative introduction, overview, and analysis to accompany the basic financial statements. This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of El Paso's MD&A can be found immediately following the report of the independent auditors.

The Statistical Section contains unaudited historical financial, current demographic, and other miscellaneous information usually presented on a multi-year basis. Included in this section is information on overlapping governments and comparisons to other Texas cities.

An annual independent audit is required by Sec. 7.21 of the City Charter. The accounting firm of KPMG LLP was retained by the City Council to conduct this year's audit. The goal of the independent audit was to provide reasonable assurance that the financial statements are free of material misstatement. The independent auditor concluded, based upon their audit, that there was a reasonable basis for rendering an unqualified opinion that the financial statements contained herein conform to GAAP requirements. The independent auditors' report is presented first in the Financial Section of this report.

Additionally, because the City receives Federal grants, it is required to undergo an annual audit in conformity with the provisions of Government Auditing Standards and U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations". Information related to this audit, including the schedules of expenditures of federal and state financial assistance, findings and questioned costs, and the independent auditors' report on compliance and on internal control over financial reporting will be published as a separate report to the Department of Housing and Urban Development (HUD), which acts as the City's cognizant agent for all Federal grant activities.

CITY PROFILE

Location

El Paso is located in far west Texas on the international boundary between the United States and the Republic of Mexico. Situated on the Rio Grande River, the City straddles the lowest altitude all-weather pass through the Rocky Mountains. It is approximately equidistant from the cities of Houston, Texas; Denver, Colorado; and Los Angeles, California. The population was determined to be 515,342 by the 2000 census. El Paso's sister city, Ciudad Juarez, Mexico, has a population in excess of 1,200,000. El Paso is the fifth largest city in Texas and the largest American city on the border with Mexico. The City's corporate limits encompass 247.4 square miles. The City of El Paso, Texas, incorporated in 1873, operates under a Home Rule Charter with a Mayor-Council form of government. The most recent City Charter was adopted on January 24, 1984. El Paso is governed by a Mayor and eight district representatives.

The City provides a full range of services to the general public. These services include police and fire protection; emergency medical and health services; sanitation services; public transportation; construction and maintenance of streets and infrastructure; recreational activities; and cultural events.

Financial Reporting Entity

The financial statements presented in this report conform to the reporting requirements of the Governmental Accounting Standards Board (GASB), which establishes combined statements as the required reporting level for governmental entities that present financial statements in accordance with GAAP.

The basic criterion for determining whether another governmental organization should be included in a primary governmental unit's reporting entity for General Purpose Financial Statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization, or the existence of a financial benefit/burden relationship. In addition, an organization which is fiscally dependent on the primary government should be included as part of the reporting entity.

These financial statements present the City of El Paso (the primary government and its component unit). The following blended component units, although legally separate from the City, are reported as part of the primary government:

Blended Component Units

City Employees' Pension Fund

The City contributes to the City Employees' Pension Fund which is a single-employer defined benefit retirement system established under legal authority of the City Charter and administered by the City. Although not under the direct control of the City, the City Employees' Retirement Fund serves only City and Public Service Board employees and, because of the scope of service, is included in the City's General Purpose Financial Statements as a Trust Fund.

Discretely Presented Component Units

The component unit column in the combined financial statements include the financial data of the City's other component unit for which the City Council appoints the majority of the Board and has financial accountability. This unit is reported discretely in separate columns.

The Proprietary Component Unit Column contains financial information on the El Paso Water Utilities.

Firemen and Policemen's Pension Funds

The Firemen and Policemen's Pension Funds, reported as a pension trust fund in Comprehensive Annual Financial Reports prior to fiscal year 2000, are not included in the City's reporting entity.

Accounting System and Budgetary Control

City management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with GAAP. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management. We believe that the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The City Internal Auditor reports directly to the Mayor and Chief Administrative Officer. The auditor's primary responsibility is measuring and evaluating the effectiveness of the accounting and administrative controls.

The City's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. Accordingly, deposits are either insured by Federal depository insurance or collateralized. All collateral on deposits is held either by the City's agent or by the depository's safekeeping department, as pledged to the City, while awaiting transfer to joint custodial account at the Federal Reserve Bank. The City's investment policy follows the provisions outlined in Texas statutes.

In addition, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council. Activities of the General Fund and Debt Service Fund are included in the annual appropriated budget. Project-length financial plans are adopted for the Capital Projects Fund. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by fund, activity, and account (specific category of expenditure type). The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Appropriation and encumbrance balances lapse at year end. However, these commitments are re-appropriated and honored during the subsequent year through a budget revision.

Debt Administration

During fiscal year 2003 the City issued \$44,010,000 of certificate of obligation bonds. At August 31, 2003, the City had \$406,960,000 of debt issues outstanding for which property taxes are levied for principal and interest payments. These issues include \$194,625,000 of general obligation bonds (including \$20,000,000 of commercial paper), \$210,735,000 of certificates of obligation, and \$1,600,000 in contractual obligations. Additionally, the City has \$46,059,036 in revenue bonds and notes payable for which airport and bridge revenues are pledged to make principal and interest payments. For more detailed information about the City's general long-term debt see Note 8 to the financial statements.

The per capita debt for the City of El Paso is approximately \$629 in 2002. As voted by the citizens, there remained \$141,105,000 of bonds authorized but not issued available for sale as of August 31, 2003. However, the City has issued commercial paper notes in the principal amount of \$20,000,000 until the long-term general obligation bonds are issued.

The debt service property tax rate during the report period was \$0.177733 per \$100 of assessed value. The total tax rate for fiscal years 2002 and 2003 of \$0.719833 remains well within the \$1.85 tax rate limit established by the City Charter.

The City has maintained its "AA" rating from Standard and Poor's and "Aa3" rating from Moody's Investors Service.

Pension Trust Funds Operations

Three pension and retirement funds exist for the employees of the City. They are the City Employees' Retirement Plan, and the Firemen Division and Policemen Division of the Firemen and Policemen's Pension Funds. The Firemen and Policemen's Pension Funds are no longer included in the City's reporting entity. Mellon Trust Company is the custodian for all pension plans' assets. An independent audit of each of the pension funds has been completed and separate reports have been issued.

The City Employees' Retirement Plan covers substantially all permanent employees of the City except for firemen and policemen. The plan, established by Chapter 2.64 of the City Code, dated October, 1944 as amended, currently provides for mandatory deductions from employees (6.75 %) and contributions by the City (10.25%) based on total compensation. Employees become vested after 10 years of service. The most recent full actuarial study for the fiscal year ended September 1, 1998, indicates the pension fund to be under funded. The actuarially computed value of benefits exceed fund assets by \$48,937,000 which indicates an 89.3 percentage funded status. This excess of benefits value over fund assets value is called the unfunded pension benefit obligation and is 43.0% of annual covered payroll.

More detailed pension information is available in Note 14 to the financial statements and pension schedules in the Required Supplementary Information other than MD & A.

Risk Management

The City retains the risk for its general liability, police officers' liability, workers' compensation, unemployment compensation, group health, and auto liability. The City's liability for causes of action based on tort is limited by the Texas Tort Claims Act to \$250,000 per person injured or \$500,000 per incident and \$100,000 for property damage. Generally, however, there is no liability limit for causes of action based on claims for Civil Rights violations or claims arising from a breach of contract. Excluded from self-insurance are Mass Transit vehicles, liability insurance for the airport, police auto liability, and certain other catastrophic liability occurrences. Property, casualty, boiler, and machinery insurance is provided by a commercial carrier.

ECONOMIC OUTLOOK

El Paso continues its steady growth as a participant in the global economy. International trade and information technology remain major factors in the economic evolution in the El Paso-Ciudad Juarez region. International trade is a natural in the border region, stimulated by NAFTA and the Mexican maquiladora program. Bound together economically, socially, and historically, El Paso and Ciudad Juarez form a major bi-national metropolitan area of approximately 2 million people. With strong intra-metropolitan linkages, El Paso-Juarez is the busiest border crossing between Mexico and the United States for incoming passengers in personal vehicles with over 7.5 million vehicle bridge-crossings per year. In order to sustain and strengthen international trade, El Paso must continue to improve its workforce development and job training efforts.

The total of number of employed persons in the El Paso Metropolitan Statistical Area in 2002 was 267,149 and in December 2003, total employment was over 278,000. Following four consecutive months of employment growth, unemployment claims continued to decline and El Paso closed the year with an unemployment rate of 8.1%. Recent statistics showing growth in construction, education and health services and leisure and hospitality services indicate positive trends. Job growth in the service sector represents 40% of the gains over the past ten years.

Teachers and nurses remain the hot career choices in Texas. The shortage of nurses and other health care workers affects every sector of a seriously challenged health care industry. As the Legislature approved a new medical school for the City, funding cuts for secondary education, including nursing schools throughout the state, increase the urgency for recruiting and developing healthcare professionals.

After a number of false rallies in the past year, there are clear indications of renewed economic expansion. Consumer sentiment reflects higher expectations for the future suggesting that consumers are likely to increase spending, further boosting the economy. Much of the economic weakness during the past few years has been due to a decline in capital spending. That decline appears to be ending. Corporate earnings are rising, and orders for durable goods have increased.

Many consumers are still worried about job growth, the deficit and geopolitical uncertainties. A recent statewide assessment of economic development in Texas indicates that El Paso, like the State, lags behind its competitors in attracting new industries and jobs and must intensify its efforts to market the City as a business location, expand its incentive programs, develop workforce training programs and focus its economic development strategies on industries in which it has a definitive prospect for success.

El Paso is challenged to build on its strengths, respond to the changing economy and explore new opportunities for growth. Through effective strategic planning and management of resources, the City will be positioned to meet its growing service demands while maintaining a solid financial foundation and achieving its vision of "establishing El Paso as the premier community of the Southwest".

MAJOR INITIATIVES

Quality of Life - Following the unprecedented approval of \$141 million bond program for quality of life projects in 2000, the City began scheduling design for projects. FY02 saw the completion of the marine mammal exhibit at the zoo, the Armijo center pool, library automation system, and ballpark lights at Alta Vista and Veterans Parks. Design efforts continue for Cleveland Square redevelopment, a program which includes the Main Library expansion, a new history museum, and a redeveloped plaza as the future home of one of the "twelve travelers".

Neighborhoods First

The Neighborhood Association Development Initiative is the first step in connecting neighborhood associations with the resources needed to meet their goals and objectives.

The goals of the Neighborhood Association Development Initiative are to:

- Facilitate communication between the City, the neighborhoods, and neighborhood associations
- To assist neighborhoods in establishing and maintaining their own associations
- Enhance community spirit through neighborhood interaction

Economic Development

The U.S. Department of Housing and Urban Development (HUD) awarded the City of El Paso a \$5 million loan guarantee for economic development and housing rehabilitation in El Paso's Empowerment Zone (EZ) and related developable sites.

Meeting with the Federal Transit Administration, the Department of Labor, the Economic Development Administration, the Environmental Protection Agency, the Department of Homeland Security and the Department of Housing and Urban Development, the Mayor will discuss the City's priorities, including: increased funding for replacement of Sun Metro buses, federal support for Project Arriba and other economic development initiatives, a request for a HUD field office in El Paso, increased resources for our ports of entry and regional cooperation during the next round of base closures.

Transportation Improvement Program

In conjunction with the Texas Department of Transportation (TXDOT), the City continues an aggressive five-year plan to extend major thoroughfares throughout the City, improve signalization systems, and reconstruct vital arterial streets. Cost of the program is estimated at over \$69 million. The City will fund approximately 20% of the construction costs and in some cases 100% of the costs to acquire necessary rights-of-way. The remaining share of construction costs is funded by gasoline tax revenues administered by TXDOT. In 2002, an arterial connection of the northwest business park with Loop 375 was constructed with Federal funds and the City's private/public partnership. A significant project during for fiscal year 2003 was the reconstruction of and improvements to Alameda Street from the southern end of U.S. 54 to downtown El Paso. TXDOT designed and awarded the project with the City's \$3.8 million contribution.

Investment in the City's Infrastructure

Infrastructure improvements continue through the City's annual resurfacing programs, traffic improvements, construction of and improvements to flood control facilities and street paving.

- Construction continues in the southeast flood control project designed to channel rainwater from low-lying areas in the City's lower valley to drainage facilities and ultimately the Rio Grande. This multi-million dollar project is funded through the Corps of Engineers and the City.
- Support facilities for critical maintenance functions are under construction or recently acquired. In the northwest sector of the City, an upgraded and expanded service center will house Street, Solid Waste Management, Fleet Maintenance, and Parks Departments' operations. In the geographic center of the City, the former TXDOT facility on Clark Street will house Police, Street, Solid Waste Management, Building Maintenance, and Parks functions.
- City Hall is also undergoing much-needed renovations and relocations to improve energy efficiency and space utilization. The second floor was remodeled with a modular furniture system for use by the Planning and Research Department and brings this department's services to a more convenient location.
- A new records facility was purchased to improve the City's management of records.

Health District

During fiscal year 2003, the Health District moved into new facilities for administrative and warehousing functions. Improvements for laboratories will follow in fiscal year 2003.

Freight and Passenger Rail

Studies for a freight and passenger rail began in fiscal year 2002 and include international movement of goods and people. Funding of these studies come from the City and Federal/state grants received via Sun Metro and the Metropolitan Planning Organization. The objectives of these studies are analyses of the need for new and/or relocated rail facilities and identification of possible alternative uses for existing rail facilities.

The Plaza Theater

A long-regarded jewel of downtown past, the Plaza Theater will undergo a \$26.5 million renovation designed to convert this historical theater to a multi-purpose performing arts and cultural event venue. This project is a public/private partnership between the City and the El Paso Community Foundation.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of El Paso for its Comprehensive Annual Financial Report for the fiscal year ended August 31, 2002. This was the fifth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both accounting principles generally accepted in the United States and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition, the City also received the GFOA's Award for Distinguished Budget Presentation for its annual operating budget prepared for the fiscal year covered by this Comprehensive Annual Financial Report. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

The preparation of this Comprehensive Annual Financial Report was made possible by the dedicated service of the employees of the Department of the Comptroller. Each member of the department has our sincere appreciation for the contributions made in the preparation of this report. Additionally, the efforts component unit agencies and their external auditors expended for the timely implementation of GASB Statement Number 34 is appreciated.

We would also like to thank the Mayor, City Council and City Department Directors for their interest and support in planning and conducting the financial operation of the City in a responsible and progressive manner.

Respectfully submitted,

James Martinez
Chief Administrative Officer

William A. Chapman
Chief Financial Officer

Sheryl A. Davis
Interim Comptroller

Certificate of Achievement for Excellence in Financial Reporting

Presented to

The City of El Paso,
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
August 31, 2002

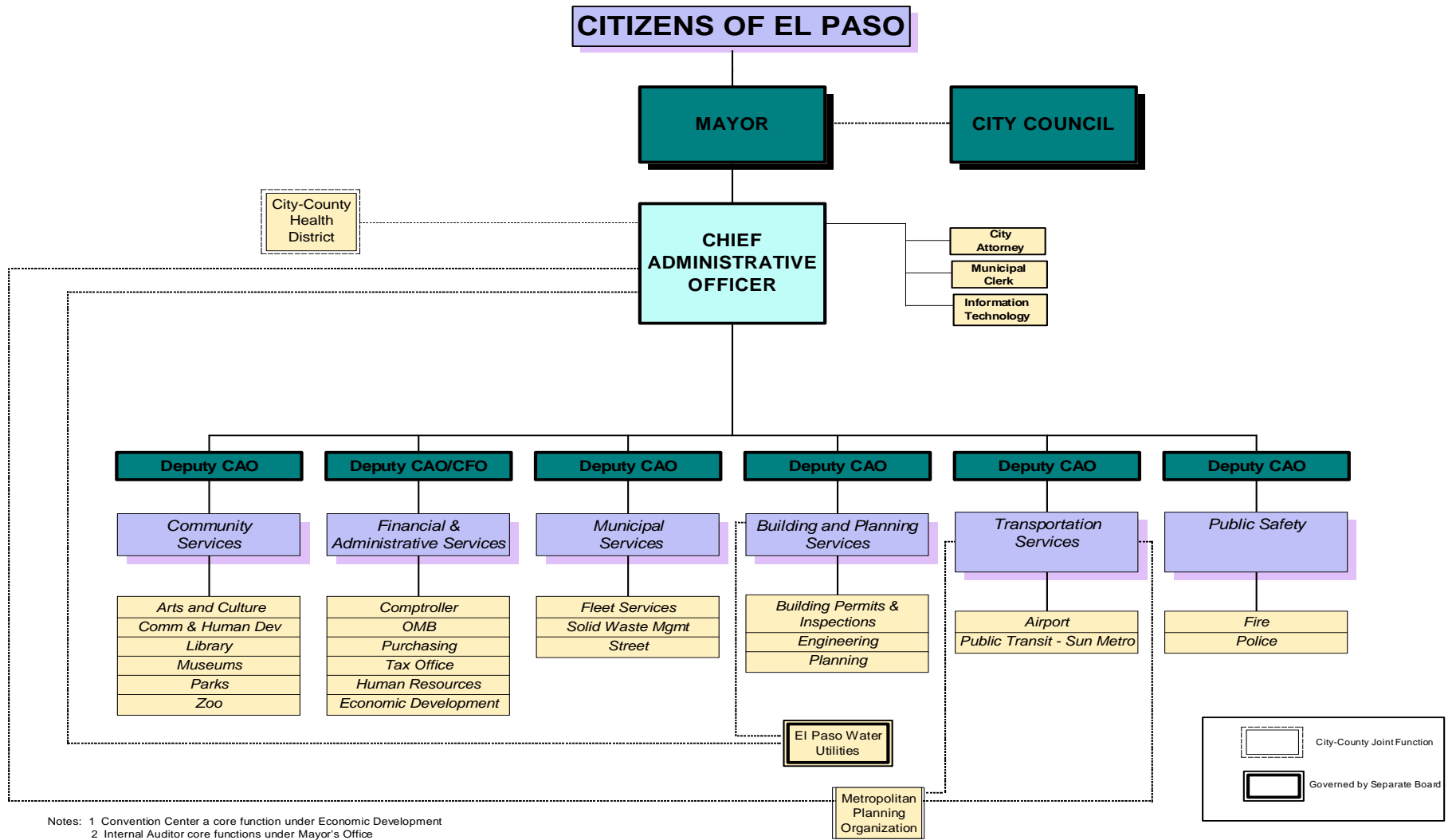
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

CITY OF EL PASO ORGANIZATIONAL CHART



- Notes:
1. Convention Center a core function under Economic Development
 2. Internal Auditor core functions under Mayor's Office
 3. Municipal Clerk combines Municipal Court/City Clerk core functions
 4. Grants Office core function of Financial & Administrative Services

LIST OF PRINCIPAL OFFICIALS

JOE WARDY
MAYOR

CITY COUNCIL

SUSAN AUSTIN
DISTRICT NO. 1

DANIEL S. POWER
DISTRICT NO. 5

ROBERT A. CUSHING, JR.
DISTRICT NO. 2

PAUL J. ESCOBAR
DISTRICT NO. 6

JOSE ALEXANDRO LOZANO
DISTRICT NO. 3

VIVIAN ROJAS
DISTRICT NO. 7

JOHN COOK
DISTRICT NO. 4

ANTHONY COBOS
DISTRICT NO. 8

JAMES MARTINEZ
CHIEF ADMINISTRATIVE OFFICER

WILLIAM A. CHAPMAN
DEPUTY CAO / CFO – FINANCIAL & ADMINISTRATIVE SERVICES

EDWARD DRUSINA
DEPUTY CAO – MUNICIPAL SERVICES

DEPARTMENT DIRECTORS

PATRICK ABELN
AIRPORT

CAROL CASIANO
LIBRARY

ALEJANDRINA DREW
ARTS & CULTURE

RICHARDA MOMSEN
MUNICIPAL CLERK

VACANT
BUILDING SERVICES

BECKY DUVAL-REESE
MUSEUMS

LISA ELIZONDO
CITY ATTORNEY

DAVID ALMONTE
OFFICE OF MANAGEMENT & BUDGET

JORGE MAGAÑA, MD
CITY - COUNTY HEALTH

L. RAY COX
PARKS & RECREATION

DEBORAH HAMLYN
COMMUNITY DEVELOPMENT

PAT ADAUTO
PLANNING, RESEARCH & DEVELOPMENT

SHERYL A. DAVIS, C.P.A.
COMPTROLLER (Interim)

CARLOS LEON
POLICE

VACANT
ECONOMIC DEVELOPMENT

TERRY SCOTT
PUBLIC TRANSIT

GONZALO CEDILLOS, PE
ECONOMIC DEVELOPMENT

BYRON E. JOHNSON, C.P.M.
PUBLIC WORKS

ROBERTO RIVERA
FIRE

EMMA ACOSTA
SOLID WASTE MANAGEMENT

JEFF BELLES
FLEET SERVICES

DARYL COLE
STREETS

TERRY BOND
HUMAN RESOURCES

JUAN SANDOVAL
TAX

TONY MONTOYA
INFORMATION TECHNOLOGY (Interim)

R. WILLIAM TORGERSON
ZOO

FINANCIAL SECTION





KPMG LLP
Suite 1300
221 N. Kansas Street
PO Box 522551
El Paso, TX 79999-0010

Independent Auditors' Report

To the Honorable Mayor and Members of the City Council
City of El Paso, Texas:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of El Paso, Texas (the City), as of and for the year ended August 31, 2003, which collectively comprise the City's basic financial statements as listed in the accompanying table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Public Service Board – City of El Paso (El Paso Water Utilities), which represents 100% of the assets and revenues of the discretely presented component unit in the accompanying statement of net assets and statement of activities. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for El Paso Water Utilities, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of August 31, 2003, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in note 1, effective September 1, 2002, the City adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 39, *Determining Whether Certain Organizations Are Component Units, an Amendment of GASB Statement 14*.



KPMG LLP, a U.S. limited liability partnership, is the U.S. member firm of KPMG International, a Swiss cooperative.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2004 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis on pages xvii through xxx, the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual on page 59, and the Schedules of Funding Progress on page 60 are not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, the combining and individual fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

KPMG LLP

January 9, 2004

CITY OF EL PASO
MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of El Paso (City), we offer readers of the City's financial statements this overview and analysis of the financial activities of the City for the fiscal year ended August 31, 2003. This document is designed to:

- Provide a concise overview of the City's financial activity, comparing current year to prior year and identifying specific economic factors contributing to changes;
- Help users of the financial statements understand the relationship of the results reported in the government-wide financial statements related to governmental activities and the results reported in the major governmental funds financial statements;
- Help the reader focus on the City's financial condition as a whole, describing currently known facts, decisions or conditions expected to impact the City's financial condition and the availability of fund resources for future years; and
- Identify significant variances between the adopted budget, final budget and actual expenditures, discussing the impact of these variances on future liquidity.

Since Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities and resulting changes, it should be considered in conjunction with the letter of transmittal and the City's financial statements. The information contained in these three sections of this Comprehensive Annual Financial Report (CAFR) compliments each other.

HIGHLIGHTS

Financial Highlights

- ◆ On a government-wide basis, the City's total assets exceeded its liabilities at August 31, 2003 by \$420.9 million. Of this amount, \$19.0 million is unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors.
- ◆ The City's total net assets decreased by \$22.0 million. Governmental activities decreased net assets by \$19.2 million and decreases from business-type activities totaled \$2.8 million.
- ◆ On a government-wide basis during the year, the City's total expenses were \$22.0 million more than the \$434.1 million generated in charges for services, grants, taxes and other revenues.
- ◆ The cost of the City's governmental activities was \$356.0 million for the 2003 fiscal year.
- ◆ As of August 31, 2003, the City's governmental funds reported combined ending fund balances of \$117.1 million, a decrease of \$13.2 million compared with the prior year. Approximately 82% of the combined fund balances or \$96.3 million is unreserved, undesignated and available for the discrete purposes for which these funds are collected.
- ◆ The unreserved, undesignated fund balance in the general fund was \$20.5 million or 8.5% of total general fund current year expenditures.
- ◆ In fiscal year 2003, the City issued \$62.3 million in debt to finance projects. There was a net increase of \$33.8 million in long-term debt from the prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

With last year's, implementation of Governmental Accounting Standards Board (GASB) Statement 34, a government's presentation of financial statements changed significantly. The CAFR includes introductory, financial and statistical sections. The financial section of the CAFR consists of three components: this discussion and analysis, the basic "liftable" financial statements and related notes to the financial statements, and the unaudited required supplementary information.

These components of the Comprehensive Annual Financial Report are graphically illustrated below:

CAFR	Introductory Section	Letter of Transmittal, Organization Chart, Other Introductory Information			
	Financial Section	Management's Discussion and Analysis			
		Government-Wide Financial Statements	Fund Financial Statements		
		Statement of Net Assets	Governmental Funds	Proprietary Funds	Fiduciary Funds
			Balance Sheet	Statement of Net Assets	Statement of Fiduciary Net Assets
		Statement of Activities	Statement of Revenues, Expenditures, and Changes in Fund Balances	Statement of Revenues, Expenses, and Changes in Fund Net Assets	Statement of Changes in Fiduciary Net Assets
				Statement of Cash Flows	
	Notes to the Financial Statements				
Required Supplementary Information Other Than MD & A					

The basic financial statements include both government-wide and fund financial statements. These statements differ in scope, measurement focus and basis of accounting, as well as, in the information provided. The following chart illustrates these differences:

	Government-Wide Statement	Fund Financial Statements		
		Governmental	Proprietary	Fiduciary
Scope	Entire entity (except fiduciary funds)	The day-to-day operating activities of the City for basic governmental services	The day-to-day operating activities of the City for business-type enterprises	Instances in which the City administers resources on behalf of others, such as property tax and pension
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual and current financial resources measurement focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus; except agency funds do not have measurement focus
Type of asset and liability information	All assets and liabilities, both financial and capital, short-term and long-term	Current assets and liabilities that come due during the year or soon thereafter; capital assets and long-term liabilities	All assets and liabilities, both financial and capital, short-term and long-term	All assets held in a trustee or agency capacity for others and all liabilities
Type of inflow and outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during the year or soon thereafter; expenditures when goods or services have been received and the related liability is due and payable	All revenues and expenses during the year, regardless of when cash is received or paid	All additions and deductions during the year, regardless of when cash is received or paid

Government-Wide Financial Statements

The government-wide financial statements are designed to resemble those of private-sector entities in that all governmental and business-type activities are consolidated into columns which add to a total for the Primary Government.

The Statement of Net Assets is designed to provide asset and liability information with the difference between the two presented as Net Assets. This statement consolidates governmental fund's current financial resources (short-term spendable resources) with capital assets and long-term obligations.

Component Units, which are other governmental units over which City Council, acting as a group, can exercise influence and/or may be obligated to provide financial subsidy, are presented as a separate column in the government-wide statements and as individual activities in the Fund Financial Statements. The focus of the statements is clearly on the Primary Government and the presentation allows the user to address the relative relationship with the Component Units.

The Statement of Activities is focused on both the gross and net cost of various functions (including governmental, business-type and component unit) supported by the government's general tax and other revenues. This is intended to summarize and simplify the user's analysis of the costs of various governmental services and/or subsidies to various business-type activities and/or component units.

Governmental Activities reflect the City's basic services, including police, fire, public works and community services. Property and sales taxes finance the majority of these services.

Business-type Activities reflect private sector type operations (Solid Waste, Airport, International Bridges and Mass Transit), where fees for services typically cover all or most of the cost of operations, including depreciation.

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is based upon compliance with finance-related legal requirements underlying each fund. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is now on major funds, rather than fund types.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on how cash and other financial assets can readily be converted as available resources, as well as on the balances at the end of the fiscal year that are available for spending. Such information may be useful in determining what financial resources are available in the near future to finance the City's operations.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both, the Governmental Funds Balance Sheet and the Governmental Funds Statement of Revenues, Expenditures and Changes

in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains numerous governmental funds, as needed, to insure proper accountability. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, Community Development Block Grants Fund, Debt Service Fund and Capital Projects Funds, all of which are considered to be major funds. Data from the remaining Special Revenue funds are combined into a single column, titled Other Governmental Funds. Individual fund data for each of these non-major governmental funds is provided following the required supplementary information in the form of combining financial statements and schedules. These fund financial statements follow the basic financial statements in this CAFR.

Proprietary Funds

Proprietary funds are generally used to account for services for which the City charges customers—either outside customers or internal cost centers of the City. Proprietary funds provide a more detailed report of the same type of information as shown in the government-wide financial statements. The City maintains two types of proprietary funds:

- Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its airport, mass transit, sanitation and international bridge operations.
- Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses its internal services funds to account for its employee health benefits and welfare programs, risk management, fleet services, printing and mail services. As these internal services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

The proprietary funds financial statements provide separate information for the enterprise funds (i.e., El Paso International Airport, Solid Waste Management and Sun Metro (Mass Transit)) since they are considered major funds of the City. Because the International Bridges fund is the only remaining enterprise fund, it is being presented separately even though it does not meet the criteria of a major fund established in GASB Statement No. 34. All internal service funds are combined into a single aggregated presentation on the proprietary fund financial statements. Individual fund data for the internal services funds is provided in the form of combining statements and schedules.

While the total column on the business-type fund financial statements for enterprise funds is the same as the business-type column at the government-wide financial statement, the governmental major funds total column requires a reconciliation because of the different measurement focus which is reflected on the page following each statement. The flow of current financial resources will reflect bond proceeds and inter-fund transfers as other financial sources as well as capital expenditures and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligations into the Governmental Activities column in the government-wide statements.

Fiduciary Funds

Fiduciary funds are used to account for resources held by the City in a trustee capacity or as an agent for the benefit of parties outside the City, individuals, private organizations or other governmental entities. Fiduciary funds include both trust and agency type funds. Trust fund statements allow the City to present its blended component unit, the City employee's pension trust fund, as well as other private purpose trusts. Agency funds include tax office collections on behalf of the other taxing entities and the treasury fund, which acts as a clearing fund for payroll liabilities and investment earnings. While these funds represent a trust responsibility, these assets are restricted in purpose and do not represent discretionary resources of the government. Therefore, these assets are not presented as part of the government-wide financial statements.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes immediately follow the financial statements.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, the CAFR also presents certain required supplementary information. These schedules include the budgetary comparison and information concerning the City's funding of its pension benefits obligation.

Other Information

Following the required supplementary information are additional schedules such as the combining statements referred to above in connection with non-major governmental funds, internal service funds and fiduciary funds and schedules of expenditures for capital projects.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

With the second year of implementation of GASB Statement 34, the City is now presenting comparative information for the current and preceding years in Management's Discussion and Analysis. Because the reporting model changed significantly both the recording and presentation of financial data, this was not readily available for inclusion in the 2002 report.

City of El Paso, Texas
Condensed Schedule of Net Assets
(in millions of dollars)

	Governmental Activities		Business-type Activities		Total		Total % Change 2002-03
	2002	2003	2002	2003	2002	2003	
Current and other assets	\$ 207.0	207.9	99.4	102.9	306.4	310.8	1.4%
Capital assets	454.5	475.6	236.4	234.3	690.9	709.9	2.8%
Total assets	661.5	683.5	335.8	337.2	997.3	1,020.7	2.3%
Other liabilities	19.2	20.4	6.8	7.2	26.0	27.6	6.2%
Long-term liabilities	430.9	470.9	97.7	101.3	528.6	572.2	8.2%
Total liabilities	450.1	491.3	104.5	108.5	554.6	599.8	8.2%
Net assets:							
Invested in capital assets, net of related debt	149.0	126.7	175.3	173.8	324.3	300.5	-7.3%
Restricted	59.2	68.5	36.5	32.9	95.7	101.4	6.0%
Unrestricted	3.2	(3.0)	19.7	22.0	22.9	19.0	-17.0%
Total net assets	\$ 211.4	192.2	231.5	228.7	442.9	420.9	-5.0%

Analysis of the City's Net Assets

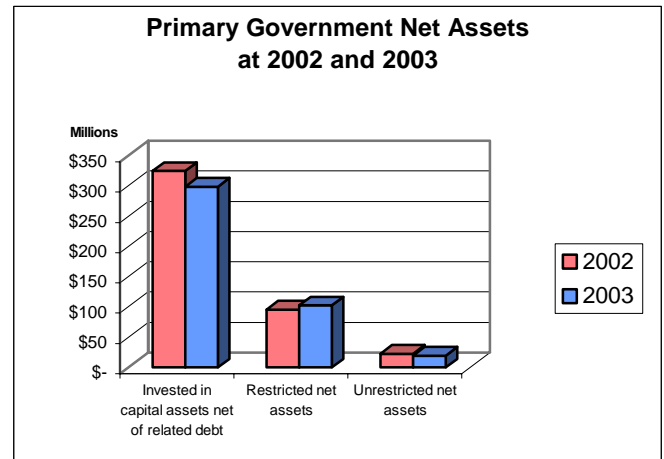
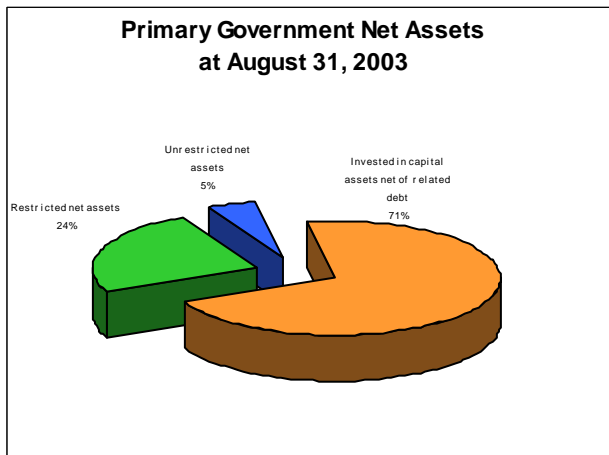
As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the City of El Paso, assets exceeded liabilities by \$420.9 million at August 31, 2003.

The largest portion of the City's net assets, 71.4%, reflects its investments in capital assets (e.g. land, building, equipment, improvements, construction in progress and infrastructure), less any debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of the City's net assets, 24.1%, represents resources that are subject to external restrictions on how they may be used. These restricted net assets include reserves for debt service and construction, reserves for amounts restricted by other funding agencies, as well as a \$16 million cash reserve required by the City Charter. Restricted net assets increased 6.1% over the prior year.

All net assets generated by governmental activities are either externally restricted or invested in capital assets. Consequently, unrestricted governmental activities net assets showed a \$3.0 million deficit at the end of this year. This deficit does not mean the City does not have resources available to meet its ongoing obligations. Rather, it is the result of having long-term commitments that are greater than its net capital assets.

Unrestricted net assets in business-type activities totaled \$22.0 million, increasing \$2.3 million or 11.7% from 2002. These resources may not be used to support the deficit in governmental activities but can only be used to finance the continuing operations of the Airport, International Bridges, Solid Waste and Mass Transit.



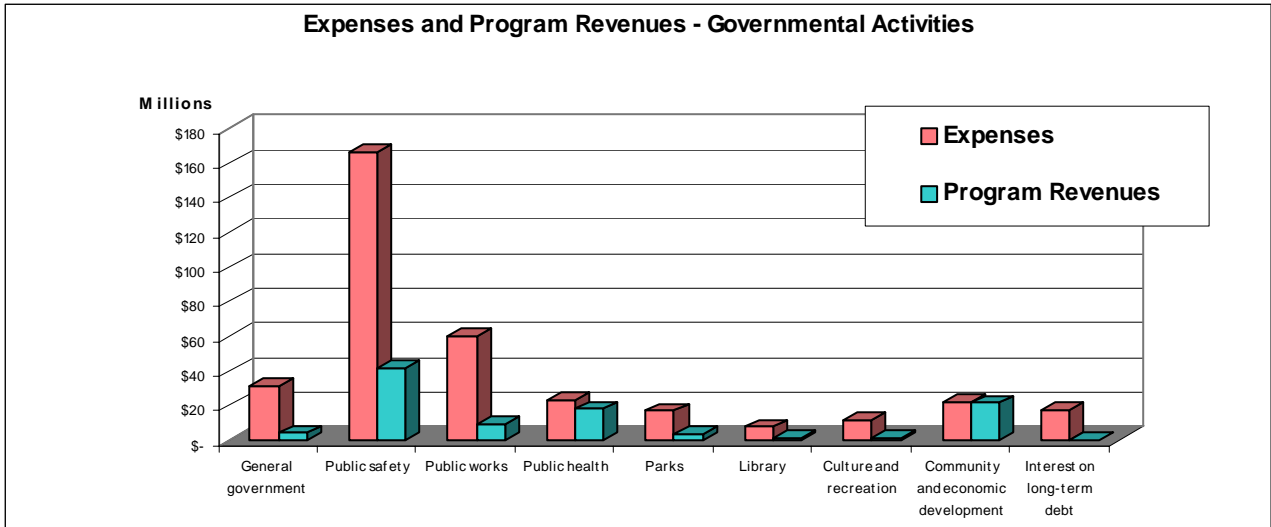
Analysis of the City's Operations

The following table provides a summary of the City's operations for the year ended August 31, 2003. Governmental activities decreased the City of El Paso's net assets by \$19.2 million, accounting for 87.3% of the total decrease in net assets. Business-type activities decreased the City's net assets by \$2.8 million, accounting for 12.7% of the total change in net assets.

City of El Paso, Texas
Condensed Schedule of Changes in Net Assets
(in millions of dollars)

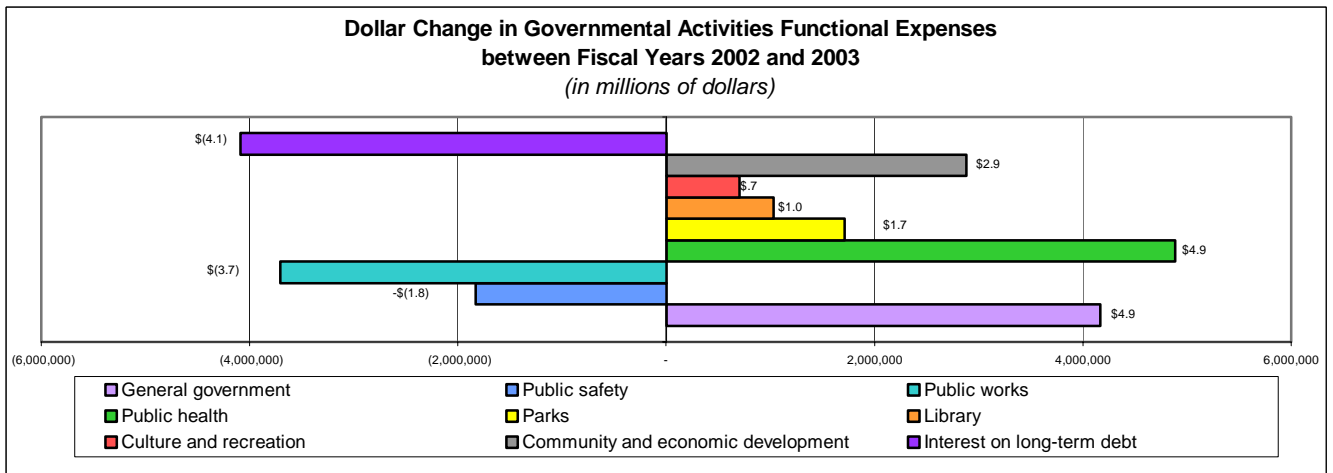
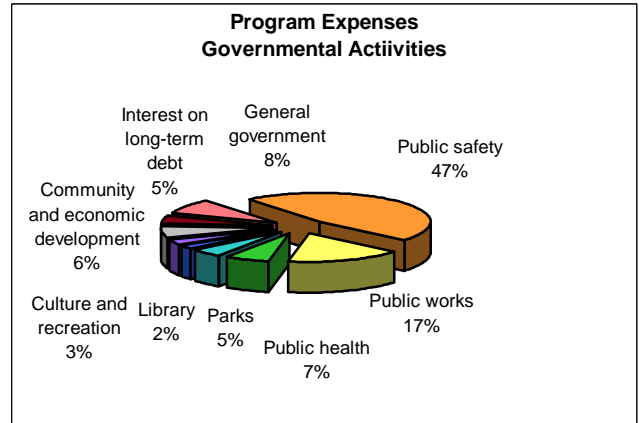
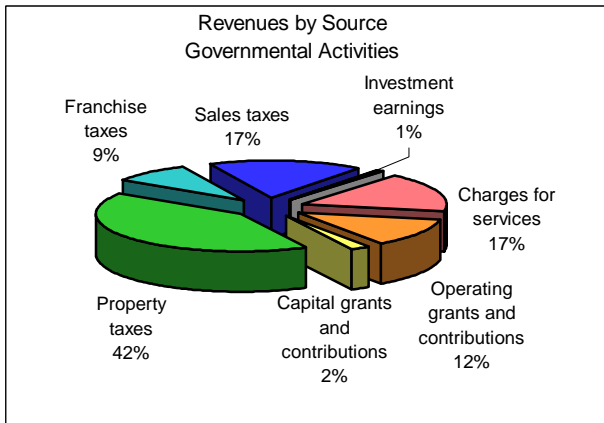
	<u>Governmental</u>		<u>Business-type</u>		<u>Total</u>		Total % Change 2002-03
	<u>2002</u>	<u>2003</u>	<u>2002</u>	<u>2003</u>	<u>2002</u>	<u>2003</u>	
Revenues:							
Program revenues:							
Charges for services	\$ 41.8	53.9	69.0	71.4	110.8	125.3	13.1%
Operating grants and contributions	40.7	39.1	10.7	11.8	51.4	50.9	-1.0%
Capital grants and contributions	9.7	7.0	16.7	10.8	26.4	17.8	-32.6%
General revenues:							
Ad valorem taxes	128.0	132.1			128.0	132.1	3.2%
Sales tax	52.1	54.5	23.5	24.1	75.6	78.6	3.9%
Franchise taxes	28.2	28.3			28.2	28.3	0.4%
Investment earnings	5.4	1.8	2.4	0.9	7.8	2.7	-65.4%
Gain (loss) on disposal of assets	(1.4)	(1.9)	-	0.3	(1.4)	(1.6)	14.3%
Total revenues	<u>304.5</u>	<u>314.8</u>	<u>122.3</u>	<u>119.3</u>	<u>426.8</u>	<u>434.1</u>	1.7%
Expenses:							
Governmental activities:							
General government	26.7	31.6			26.7	31.6	18.4%
Public safety	168.1	166.3			168.1	166.3	-1.1%
Public works	64.0	60.3			64.0	60.3	-5.8%
Public health	18.3	23.2			18.3	23.2	26.8%
Parks	15.1	16.8			15.1	16.8	11.3%
Library	6.5	7.5			6.5	7.5	15.4%
Culture and recreation	10.5	11.2			10.5	11.2	6.7%
Community and economic development	19.1	22.0			19.1	22.0	15.2%
Interest on long-term debt	21.2	17.1			21.2	17.1	-19.3%
Business-type activities:							
El Paso International Airport			27.7	28.7	27.7	28.7	3.6%
International Bridges			2.8	2.8	2.8	2.8	0.0%
Solid Waste Management			21.8	24.3	21.8	24.3	11.5%
Mass Transit			40.3	44.3	40.3	44.3	9.9%
Total expenses	<u>349.5</u>	<u>356.0</u>	<u>92.6</u>	<u>100.1</u>	<u>442.1</u>	<u>456.1</u>	3.2%
Excess (deficiency) before transfers							
	(45.0)	(41.2)	29.7	19.2	(15.3)	(22.0)	43.8%
Transfers	19.7	22.0	(19.7)	(22.0)	-	-	0.0%
Increase (decrease) in net assets	(25.3)	(19.2)	10.0	(2.8)	(15.3)	(22.0)	43.8%
Net assets - September 1, 2002	236.7	211.4	221.5	231.5	458.2	442.9	-3.3%
Net assets - August 31, 2003	<u>\$ 211.4</u>	<u>192.2</u>	<u>231.5</u>	<u>228.7</u>	<u>442.9</u>	<u>420.9</u>	-5.0%

The total cost of all programs and services was \$456.1 million. Governmental activities cover a range of typical City services and are directly supported by charges for these services, grants and contributions. As illustrated in the following chart, without exception, these revenues are inadequate to support the cost of the services with public safety creating the greatest burden on the taxpayer. Consequently, general revenues cover any net expense after program-specific revenues are applied. These general revenues include taxes, investment earnings and gains on sales of capital assets.

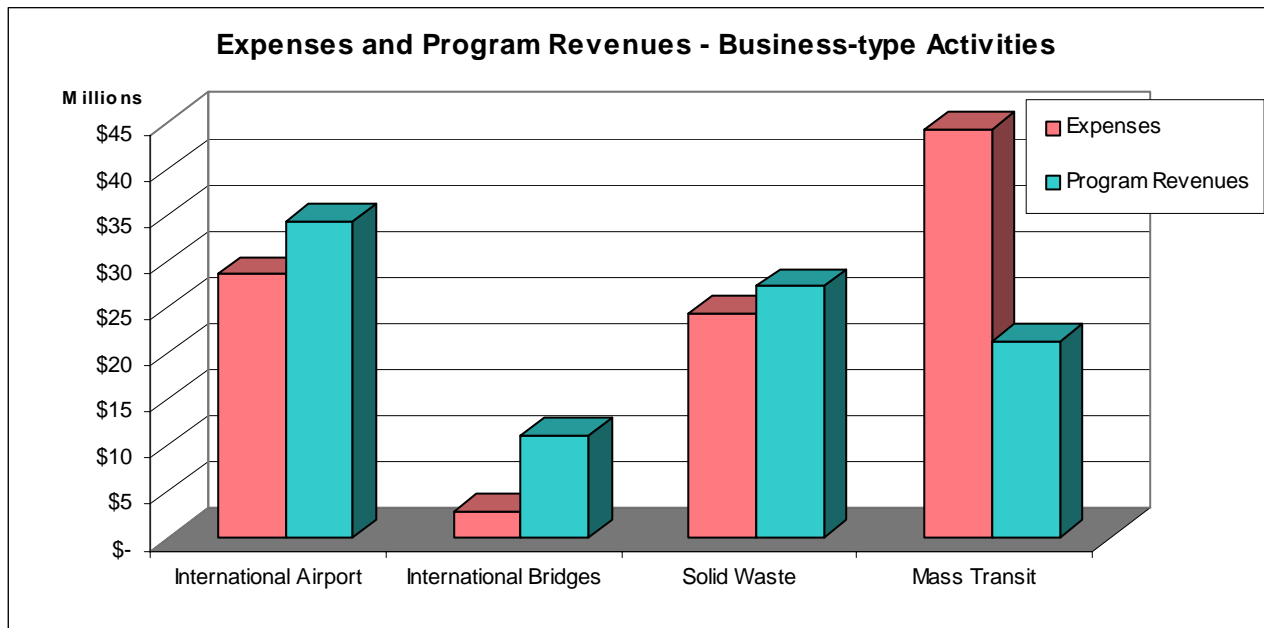


The City's total revenue on a government-wide basis was \$434.1 million. Revenues for governmental activities totaled \$314.8 million. Taxes, in the form of property, sales and franchise taxes, represent 68.3% of the City's governmental activities revenues and charges for services make up another 17.1%, with the remaining funds coming from state and federal aid, interest earnings and other miscellaneous revenues.

The following charts break down the City's governmental activities revenues by source, expenses by function and show the change in expenses from the prior year. General revenues such as taxes and investment earnings are not reflected in the above program revenues but are included in the governmental activities revenues chart to illustrate their significance.



The total cost of services for business-type activities was \$100.1 million. Revenues generated through charges for service, grants and contributions directly related to these activities totaled \$94.0 million.



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

Governmental funds – At the end of the current fiscal year, the City of El Paso's governmental funds reported combined ending fund balances of \$117.1 million, a decrease of \$13.2 million from 2002. Approximately 82.2% of this total amount or \$96.3 million constitutes unreserved, undesignated fund balance. The remainder of the fund balance is reserved to indicate that is not available for new spending because it has already been committed (i.e., to provide a cash reserve, \$16 million, to provide for inventory, \$3.3 million and to pay for subsequent years and contingencies, \$1.5 million.)

The general fund is the general operating fund of the City. As of August 31, 2003, the fund balance for the general fund totaled \$41.3 million decreasing \$3.8 million from the prior year. The unreserved and undesignated portion of the fund balance decreased by \$2.9 million, to \$20.5 million at August 31, 2003. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved and undesignated fund balance represents 8.5% of total fund expenditures, while total fund balance represents 17.1%.

The Community Development Block Grants Fund is the only Special Revenue Funds designated as a major fund for reporting purposes. These grant-related activities generated \$20.5 million in revenues for the year ended August 31, 2003 with \$33.4 in deferred revenues consisting primarily of \$31.4 in notes receivable.

Fund balance for debt service decreased \$6 million from 2002. Although lower rates of return on investments contributed approximately \$800 thousand to the decrease, the decision to draw down the fund balance was made in order to maintain the tax rate for debt service while increasing the rate for operations and maintenance.

Capital Projects Fund expenditures totaled \$62.6 million for the 2003 fiscal year. \$40.5 million in bonds were issued, as well as, \$13 million in commercial paper, taking advantage of the low interest rates available for these short-term arrangements.

Additionally, \$4.9 million in revenues was generated resulting in a fund balance decrease of \$5.2 million from the prior year.

The following charts provide an overview of revenues by source and expenditures by function, highlighting changes from fiscal year 2002.

Revenues Classified by Source						
General Fund						
<i>(in millions of dollars)</i>						
	Fiscal Year 2003		Fiscal Year 2002		Increase (Decrease)	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Change
Taxes	\$ 178.0	82.6%	\$ 173.7	82.2%	4.3	2.5%
Charges for Services	11.9	5.5%	9.9	4.7%	2.0	20.2%
Fines and Forfeits	14.8	6.9%	14.8	7.0%	0.0	0.0%
Licenses and Permits	7.0	3.3%	6.9	3.3%	0.1	1.4%
Intergovernmental Revenues	2.5	1.2%	3.5	1.6%	-1.0	-28.6%
Investment Earnings	0.5	0.2%	1.2	0.6%	-0.7	-58.3%
Miscellaneous	0.7	0.3%	1.2	0.6%	-0.5	-41.7%
	<u>\$ 215.4</u>		<u>211.2</u>		<u>4.2</u>	

Expenditures by Function						
General Fund						
<i>(in millions of dollars)</i>						
	Fiscal Year 2003		Fiscal Year 2002		Increase (Decrease)	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Change
General Government	\$ 25.7	10.7%	\$ 22.5	10.0%	3.2	14.2%
Public Safety	145.9	60.6%	139.6	61.9%	6.3	4.5%
Public Works	35.3	14.7%	33.7	14.9%	1.6	4.7%
Public Health	10.0	4.2%	8.8	3.9%	1.2	13.6%
Parks	11.6	4.8%	10.5	4.7%	1.1	10.5%
Library	5.4	2.2%	4.9	2.2%	0.5	10.2%
Non-departmental	0.9	0.4%	0.3	0.1%	0.6	200.0%
Culture and Recreation	4.6	1.9%	4.3	1.9%	0.3	7.0%
Economic Development	1.0	0.4%	0.7	0.3%	0.3	42.9%
Community and Human Development	0.3	0.1%	0.2	0.1%	0.1	50.0%
	<u>\$ 240.7</u>		<u>225.5</u>		<u>15.2</u>	

Proprietary funds – The City’s proprietary fund statements provide the same type of information found in the government-wide financial statements but in more detail.

Unrestricted net assets of the respective proprietary funds are shown on the Balance Sheet for these funds. The funds had a net assets increase (decrease) in 2003 as follows:

Airport	\$	3.1
International Bridge		(0.1)
Mass Transit		(3.3)
Solid Waste Management		(2.5)
Total	\$	<u>(2.8)</u>

GENERAL FUND BUDGETARY HIGHLIGHTS

In the general fund, the City budgeted for a decrease in the fund balance of \$14.4 million. Due to actual revenues being more than budgeted and actual expenses being less than budgeted, the actual fund balance decrease for fiscal year 2003 was \$3.8 million. The general fund revenues exceeded original budget estimates by \$.2 million. Actual expenditures were less than appropriations by \$10.4 million.

Budget preparation for the 2003 fiscal year reflected economic indicators of a slowing economy. Although moderate increases in sales tax receipts and bridge revenues were anticipated, management maintained its conservative posture in balancing the budget and preserving adequate reserves.

Council's timely action, increasing the property tax rate for maintenance and operations by 5.5 cents to \$0.719833 per \$100 in value for 2002 helped to stabilize the City's financial position, closing 2003 with minimal impact on the ending fund balance.

Much of the City's limited additional resources for the 2003 fiscal year were dedicated to enhancing literacy and arts programs by expanding community concerts, extending the operating hours of the public libraries, and completing implementation of the library automation system. The City also entered into an inter-local agreement with the El Paso Community College in order to share costs of providing library services.

Challenged by rising health care costs, the City managed to preserve employee benefits while reducing expenditures. Plan design changes were made to encourage mail order prescription drugs, deductibles were increased and large claim experience was significantly lower than in the previous year. The newly established wellness centers provided medical services at a fixed cost to the City, reducing employee's out-of-pocket expense and time off task, thereby increasing productivity. As a result of these changes, contributions exceeded expenditures, decreasing the Internal Service fund's 2002 \$22.4 million deficit by \$2.3 million.

During the year, the City made revisions to the original appropriations approved by City Council. These changes resulted in an increase from the original budget of \$1.6 million. The majority of the revisions were due to transfers of existing appropriations to meet departmental needs.

Debt service fund balance decreased in 2003 by \$6.0 million and was primarily due to planned use of the prior year's fund balance to maintain the debt service tax rate.

CAPITAL ASSETS

The City of El Paso's investment in capital assets for its governmental and business-type activities as of August 31, 2003, amounts to \$709.9 million (net of accumulated depreciation).

Infrastructure Assets

General capital assets include land, improvements to land, easements, buildings, vehicles, machinery and equipment, infrastructure and all other tangible assets that are used in operations and that have initial useful lives greater than two years and exceed the government's capitalization threshold (see Note 5). The City has capitalized all purchased assets with a cost of \$5,000 or more.

Historically, a government's largest group of assets (infrastructure – roads, bridges, traffic signals) have not been reported nor depreciated in governmental financial statements. GASB 34 requires that these assets be valued and reported within the Governmental column of the Government-wide Statements. Additionally, the government must elect to either (a) depreciate these assets over their estimated useful life or (b) develop a system of asset management designed to maintain the service delivery potential to near perpetuity. The City chooses to depreciate infrastructure assets over their estimated useful lives.

Prior to the implementation of the new reporting model, no depreciation was charged on general capital assets. Accumulated depreciation was recorded for the first time last year based upon the date of acquisition and the estimated life span of the asset.

CAPITAL ASSETS AT YEAR-END NET OF ACCUMULATED DEPRECIATION			
	Governmental Activities 2003	Business-Type Activities 2003	Total
Land	\$ 133,135,152	6,433,699	139,568,851
Buildings	89,322,716	89,446,148	178,768,864
Equipment	38,442,678	38,670,762	77,113,440
Improvements	3,149,834	82,379,787	85,529,621
Infrastructure	174,401,019		174,401,019
Construction in Progress	37,107,602	17,398,766	54,506,368
Total	<u>\$ 475,559,001</u>	<u>234,329,162</u>	<u>709,888,163</u>

This year's major capital projects expenditures included (in millions of dollars):

Capital equipment	\$18.6
Parks improvements	8.2
Street resurfacing projects	6.2
Health facilities land purchase and construction	3.7
Zoo improvements	3.5
Rebuilding of the Cotton Street bridge	3.0
Kimberly Heights curbing and paving	2.6
Library improvements, automation, books and materials	2.0
Civic Center expansion	1.5
Union Plaza terminal renovations	1.1

The City's construction commitments increased \$28 million dollars to \$43 million dollars in 2003.

DEBT ADMINISTRATION

At the end of the fiscal year, the City of El Paso had total bonded debt and notes payable of \$453,019,036. Of this amount, \$406,960,000 is comprised of bonded debt backed by the full faith and credit of the government and \$35,930,000 represents bonds secured solely by fees for services rendered. Notes payable of \$10,129,036 pertains to financing agreements between the City of El Paso and the State Infrastructure Bank, as well as the Federal Highway Administration to provide funding for design, construction and improvement of the International Bridges.

OUTSTANDING DEBT AT YEAR-END BONDS AND NOTES PAYABLE			
	Governmental Activities 2003	Business-Type Activities 2003	Total
General Obligations	\$ 174,625,000		174,625,000
Revenue Bonds Payable		35,930,000	35,930,000
Certificate of Obligations	185,495,680	25,239,320	210,735,000
Contractual Obligations	1,600,000		1,600,000
Commercial Paper	20,000,000		20,000,000
Notes Payable		10,129,036	10,129,036
Unamortized discount (premium)	2,718,273	(914,499)	1,803,774
Total	<u>\$ 384,438,953</u>	<u>70,383,857</u>	<u>454,822,810</u>

During the fiscal year, the City issued \$44,010,000 in certificate of obligation bonds, \$13,000,000 in commercial paper and incurred an additional \$5,288,000 in notes payable. Bond proceeds will be used to pay costs of land acquisition and improvements, construction and building improvements, as well as capital equipment acquisition.

The City's General Obligation, Revenue Bonds, Certificate of Obligations, and Contractual Obligations ratings are listed below:

	Moody's Investors Service	Standard & Poor's
General Obligations	Aa3	AA
Revenue Bonds Payable	A	A-
Certificate of Obligations	Aa3	AA
Contractual Obligations	Aa3	AA
Commercial Paper	P-1	A-1+

Several of the City's Bonds are insured thus holding a AAA credit rating from both Moody's and Standard & Poor's. The City's rating on commercial paper is the highest rating given.

Additional information on the City of El Paso's long-term debt can be found in Note 8 of this CAFR.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

In recent years, the City of El Paso has benefited from an expanding economy. However, the nation's slowdown in economic growth has impacted the City. Unemployment is at a four-year high, increasing from 8.3% in 2002 to 8.9% at the end of 2003. This is contrary to the overall State experience where unemployment has decreased from 6.3% to 6.1%.

The City's revenue stream has also suffered with low rates of return on investments. Investment earnings in the general fund declined by 63% from 2002 with little or no change anticipated for the coming year.

Yet, many of the major economic indicators are showing the strongest gains in three years. Personal income and real GMP have both increased over 3% from last year, business starts are up 0.4% and jobs have grown 1.4%.

Retail sales have rebounded in the past year, directly impacting City revenues in the form of sales tax, increasing almost 4%. Although, bridge revenues, while showing a slight increase for the second year, have not returned to former levels, certified assessed property evaluations increased 2.9% over the preceding year, enabling the City to maintain the same tax rate.

While estimated revenue for 2004 increased only 2.9%, appropriations increased 3.7%. Contractual obligations, incurred for wage adjustments in the area of public safety, were the greatest factor in the increase. This has necessitated action in reducing costs and increasing revenues derived from services provided by the City. As a result, the City has implemented Activity-Based Costing and is currently analyzing the cost of providing these services and proposing increases in related fees. Investment strategies are also being re-evaluated for additional earnings opportunities.

The City of El Paso was the only major Texas city that did not incur employee lay-offs during the past year. With its conservative approach, maintaining adequate reserves while continuously searching for revenue opportunities and cost containment strategies, the City will weather the current economic downturn and best position itself for recovery.

REQUEST FOR INFORMATION

The City of El Paso's Comprehensive Annual Financial Report is designed to provide citizens, customers, investors and creditors with a general overview of the City's finances. If you have questions about this report or need any additional information, contact the Comptroller Department, Attention: Comptroller, at:

2 Civic Center Plaza – 7th floor
El Paso, Texas 79901-1196
(915) 541-4436
e-mail: citycomptroller@ci.el-paso.tx.us

BASIC FINANCIAL STATEMENTS

The background features a large teal rectangle in the top-left corner. To its right and extending downwards is a light blue shape that resembles a large, stylized letter 'L' or a similar geometric form.

CITY OF EL PASO, TEXAS

STATEMENT OF NET ASSETS

August 31, 2003

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	El Paso Water Utilities
ASSETS				
Cash and Cash Equivalents (Note 2)	\$ 118,673,861	54,407,215	173,081,076	6,531,219
Investments (Note 2)		152,107	152,107	3,110,937
Receivables, net of allowances (Note 4)	90,209,465	10,080,513	100,289,978	11,631,809
Prepaid Items		489,255	489,255	1,636,565
Internal Balances (Note 6)	(5,506,186)	5,506,186		
Due From Component Unit	749,062	2,434,932	3,183,994	
Inventory	3,848,383	2,126,220	5,974,603	2,259,524
Restricted Cash, Investments and Receivables		27,613,266	27,613,266	132,627,274
Unamortized Bond Issue Expense				3,544,225
Capital Assets, not being depreciated (Note 5)	170,242,754	23,832,465	194,075,219	121,357,404
Capital Assets being depreciated, Net, (Note 5)	305,316,247	210,496,697	515,812,944	566,242,087
Total assets	683,533,586	337,138,856	1,020,672,442	848,941,044
LIABILITIES				
Liabilities:				
Accounts Payable	7,462,127	3,641,102	11,103,229	12,846,880
Accrued Payroll	5,173,411	964,932	6,138,343	
Due to Primary Government				2,348,427
Taxes and Fees Payable	830,938	177,867	1,008,805	
Accrued Interest Payable	1,795,402	343,105	2,138,507	10,219,054
Deferred Revenue		677,110	677,110	
Other Current Liabilities		85,968	85,968	5,260,604
Construction Contracts and Retainage Payable	5,130,320	1,316,011	6,446,331	1,972,224
Long-term Liabilities-Current (Note 8)	85,328,822	10,381,409	95,710,231	14,826,000
Long-term Liabilities-Non-current (Note 8)	385,582,177	90,882,168	476,464,345	291,489,553
Total liabilities	491,303,197	108,469,672	599,772,869	338,962,742
NET ASSETS				
Invested in Capital Assets, net of related debt	126,666,660	173,824,992	300,491,652	475,839,175
Restricted for:				
Debt Service	8,002,008	17,581,635	25,583,643	12,503,355
Cash Reserve	16,000,000		16,000,000	
Passenger Facilities		10,031,631	10,031,631	
Special Revenue	11,236,359		11,236,359	
Capital Projects	33,372,216	5,203,060	38,575,276	31,476,023
Unrestricted	(3,046,854)	22,027,866	18,981,012	(9,840,251)
Total net assets	\$ 192,230,389	228,669,184	420,899,573	509,978,302

CITY OF EL PASO, TEXAS

STATEMENT OF ACTIVITIES

For the year ended August 31, 2003

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units
					Governmental Activities	Business-type Activities	Total	El Paso Water Utilities
Primary Government:								
Governmental Activities:								
General government	\$ 31,596,721	2,739,751	1,414,609		(27,442,361)		(27,442,361)	
Public safety	166,270,434	31,389,279	10,360,963		(124,520,192)		(124,520,192)	
Public works	60,320,589	7,620,905	1,632,801		(51,066,883)		(51,066,883)	
Public health	23,207,396	3,537,388	14,212,573		(5,457,435)		(5,457,435)	
Parks	16,775,398	2,811,911	508,220		(13,455,267)		(13,455,267)	
Library	7,545,588	227,565	733,691		(6,584,332)		(6,584,332)	
Culture and recreation	11,235,927	1,062,427	346,255		(9,827,245)		(9,827,245)	
Community and economic development	21,962,296	4,476,487	9,878,300	7,007,936	(599,573)		(599,573)	
Interest on long-term debt	17,061,437				(17,061,437)		(17,061,437)	
Total governmental activities	<u>355,975,786</u>	<u>53,865,713</u>	<u>39,087,412</u>	<u>7,007,936</u>	<u>(256,014,725)</u>		<u>(256,014,725)</u>	
Business-type Activities:								
International airport operations	26,531,038	18,747,995	3,836,367	4,233,042		286,366	286,366	
Industrial park operations and other operations	2,069,462	7,526,512				5,457,050	5,457,050	
International bridges operations	2,843,756	11,116,917				8,273,161	8,273,161	
Solid waste disposal operations	24,340,677	27,230,865	24,415			2,914,603	2,914,603	
Mass transit operations	44,267,736	6,821,455	7,937,962	6,569,204		(22,939,115)	(22,939,115)	
Total business-type activities	<u>100,052,669</u>	<u>71,443,744</u>	<u>11,798,744</u>	<u>10,802,246</u>		<u>(6,007,935)</u>	<u>(6,007,935)</u>	
Total Primary Government	<u>456,028,455</u>	<u>125,309,457</u>	<u>50,886,156</u>	<u>17,810,182</u>	<u>(256,014,725)</u>	<u>(6,007,935)</u>	<u>(262,022,660)</u>	
Component Units:								
Water	64,617,460	62,910,638		19,221,773				17,514,951
Wastewater and reclaimed water	45,348,278	40,772,075		12,430,344				7,854,141
Total Component Units	<u>\$ 109,965,738</u>	<u>103,682,713</u>		<u>31,652,117</u>				<u>25,369,092</u>
General revenues:								
Taxes:								
Property taxes, levied for general purposes					100,798,032		100,798,032	
Property taxes, levied for debt service					31,324,584		31,324,584	
Franchise taxes					28,343,827		28,343,827	
Sales taxes					54,509,563	24,086,524	78,596,087	
Investment earnings					1,781,773	872,646	2,654,419	3,117,405
Gain (Loss) on disposal of capital assets					(1,927,771)	266,171	(1,661,600)	1,372,750
Transfers					21,996,686	(21,996,686)		
Total general revenues and transfers					<u>236,826,694</u>	<u>3,228,655</u>	<u>240,055,349</u>	<u>4,490,155</u>
Change in net assets					(19,188,031)	(2,779,280)	(21,967,311)	29,859,247
Net assets - beginning					211,418,420	231,448,464	442,866,884	480,119,055
Net assets - ending					<u>\$ 192,230,389</u>	<u>228,669,184</u>	<u>420,899,573</u>	<u>509,978,302</u>

CITY OF EL PASO, TEXAS

BALANCE SHEET
GOVERNMENTAL FUNDS
August 31, 2003

	General	Community Development Block Grants	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents	\$ 34,176,404	868,631	5,333,751	69,660,665	8,615,529	118,654,980
Receivables - Net of Allowances						
Taxes	15,570,501		2,670,134			18,240,635
Trade	331,383					331,383
Notes		31,354,066				31,354,066
Other	2,153,174				315,667	2,468,841
Due From Other Government Agencies		2,663,551			4,167,215	6,830,766
Due From Other Funds	1,558,150				2,654,171	4,212,321
Due From Component Unit	749,062					749,062
Inventory	3,275,629					3,275,629
Total Assets	57,814,303	34,886,248	8,003,885	69,660,665	15,752,582	186,117,683
LIABILITIES						
Accounts Payable	4,125,302	1,379,412	1,877		1,328,039	6,834,630
Accrued Payroll	4,423,479	90,377		2,006	534,013	5,049,875
Due to Other Funds				5,583,894	2,654,171	8,238,065
Taxes Payable	830,938					830,938
Deferred Revenue		33,416,459				33,416,459
Deferred Ad Valorem Taxes	7,111,904		2,424,529			9,536,433
Construction Contracts and Retainage Payable				5,130,320		5,130,320
Total Liabilities	16,491,623	34,886,248	2,426,406	10,716,220	4,516,223	69,036,720
FUND BALANCES						
Reserved for:						
Cash Reserve	16,000,000					16,000,000
Inventory	3,275,629					3,275,629
Unreserved:						
Designated for Subsequent Years	512,397					512,397
Designated for Contingencies	1,000,000					1,000,000
Undesignated-Special Revenue Funds					11,236,359	11,236,359
Undesignated	20,534,654		5,577,479	58,944,445		85,056,578
Total Fund Balances	41,322,680		5,577,479	58,944,445	11,236,359	117,080,963
Total Liabilities and Fund Balances	\$ 57,814,303	34,886,248	8,003,885	69,660,665	15,752,582	186,117,683

CITY OF EL PASO, TEXAS
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET ASSETS
GOVERNMENTAL FUNDS
August 31, 2003

Fund balances - total governmental funds balance sheet \$ 117,080,963

Amounts reported for governmental activities in the statement of assets
are different because:

Capital assets used in governmental activities are not financial resources
and therefore are not reported in the funds.

Governmental capital assets	1,032,638,473	
Accumulated depreciation	(557,490,594)	
	<u>475,147,879</u>	475,147,879

Other long-term assets are not available to pay for current period
expenditures and therefore are deferred in the funds.

Property taxes	9,536,433	
Fines and forfeits	55,072,220	
Allowance for uncollectible fines and forfeits	(24,151,117)	
	<u>40,457,536</u>	40,457,536

Internal service funds are used to charge the costs of certain activities,
such as health insurance, workers' compensation, unemployment,
postage, copy center and equipment maintenance to individual funds.
The assets and liabilities of the internal service funds are included in
governmental activities in the statement of net assets. (20,188,117)

Long-term liabilities, including bonds payable, are not due and payable in
the current period and therefore are not reported in the funds.

Accrued interest payable	(1,795,402)	
Unamortized bond issuance premium	(2,718,273)	
Arbitrage rebate payable	(30,227)	
Claims and judgements	(505,409)	
Compensated absences	(33,940,241)	
Bonds, notes and commercial paper payable	(381,278,320)	
	<u>(420,267,872)</u>	(420,267,872)

Net assets of governmental activities	<u>\$ 192,230,389</u>
---------------------------------------	-----------------------

CITY OF EL PASO, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the year ended August 31, 2003

	General	Community Development Block Grants	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
REVENUES						
Property Taxes	\$ 100,260,388		30,882,203			131,142,591
Sales Taxes	49,405,685			1,822,243	3,281,635	54,509,563
Franchise Fees	28,343,827					28,343,827
Charges for Services	11,921,339			599,781	3,549,670	16,070,790
Fines and Forfeits	14,756,863				1,000,665	15,757,528
Licenses and Permits	7,027,975					7,027,975
Intergovernmental Revenues	2,521,679	16,654,044		1,547,180	25,372,445	46,095,348
Investment Earnings	456,619	18,184	438,569	800,520	98,108	1,812,000
Miscellaneous	657,351	3,843,800		101,977	4,956,515	9,559,643
Total revenues	215,351,726	20,516,028	31,320,772	4,871,701	38,259,038	310,319,265
EXPENDITURES						
Current:						
General Government	25,711,177	338,176			195,609	26,244,962
Public Safety	145,877,624				11,171,734	157,049,358
Public Works	35,335,344				422,565	35,757,909
Public Health	10,002,458				12,357,131	22,359,589
Parks Department	11,574,158	308,105			2,283,078	14,165,341
Library	5,367,952				336,749	5,704,701
Non Departmental	881,312					881,312
Culture and Recreation	4,605,753				4,731,991	9,337,744
Economic Development	1,043,487	101			27,334	1,070,922
Planning					1,126,754	1,126,754
Solid Waste					47,471	47,471
Community and Human Development	286,881	12,861,710			834,310	13,982,901
Debt Service:						
Principal			20,426,627			20,426,627
Interest			18,153,214			18,153,214
Fiscal Fees			153,095	101,958		255,053
Arbitrage Rebate			279,702			279,702
Capital Outlay	2,072	7,007,936		62,524,418	3,401,883	72,936,309
Total expenditures	240,688,218	20,516,028	39,012,638	62,626,376	36,936,609	399,779,869
Excess (Deficiency) of revenues over expenditures	(25,336,492)		(7,691,866)	(57,754,675)	1,322,429	(89,460,604)
OTHER FINANCING SOURCES (USES)						
Transfers In	22,109,686		1,667,867	163,958	504,965	24,446,476
Transfers Out	(531,923)			(1,614,733)	(53,135)	(2,199,791)
Face Amount of Bonds Issued				40,549,000		40,549,000
Face Amount of Commercial Paper Issued				13,000,000		13,000,000
Premium on Issuance of Bonds				132,763		132,763
Proceeds From Sale of Capital Assets				282,175		282,175
Total other financing sources (uses)	21,577,763		1,667,867	52,513,163	451,830	76,210,623
Net change in fund balances	(3,758,729)		(6,023,999)	(5,241,512)	1,774,259	(13,249,981)
Fund balances - beginning of year	45,081,409		11,601,478	64,185,957	9,462,100	130,330,944
Fund balances - end of year	\$ 41,322,680		5,577,479	58,944,445	11,236,359	117,080,963

CITY OF EL PASO, TEXAS
 RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND
 BALANCE TO THE STATEMENT OF ACTIVITIES
 GOVERNMENTAL FUNDS
 For the year ended August 31, 2003

Change in net assets reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds \$ (13,249,981)

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital acquisitions	53,654,040	
Depreciation	<u>(30,255,443)</u>	
		23,398,597

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals) is to decrease net assets.

Cost of disposed assets	(7,960,447)	
Accumulated depreciation on disposed assets	<u>5,750,501</u>	
		(2,209,946)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.

Fines and forfeits	5,822,007	
Property taxes	<u>980,025</u>	
		6,802,032

The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.

Issuance of long-term debt	(56,805,474)	
Repayments	23,853,103	
Premium on issuance of bonded debt	<u>(132,763)</u>	
		(33,085,134)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Increase in compensated absences	(3,473,604)	
Decrease in arbitrage rebate liability	717,700	
Increase in claims and judgements	(133,179)	
Increase in accrued interest expense	(993,809)	
Amortization of premiums on bonds issued	728,049	
Accretion of discount on bonds issued	<u>(37,983)</u>	
		(3,192,826)

Internal service funds are used by management to charge the costs of health insurance, worker's compensation, unemployment benefits, postage, copy center and equipment maintenance to individual funds. The net expense of the internal service funds is reported by function within governmental activities.

2,349,227

Change in net assets of governmental activities \$ (19,188,031)

CITY OF EL PASO, TEXAS

BALANCE SHEET
 PROPRIETARY FUNDS
 August 31, 2003

	Business Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	El Paso International Airport	International Bridges	Department of Solid Waste Management	Mass Transit	Totals	
ASSETS						
Cash and Cash Equivalents	\$ 35,581,698	8,229,383	4,278,089	6,318,045	54,407,215	18,881
Investments		152,107			152,107	
Receivables - Net of Allowances						
Taxes				3,745,287	3,745,287	
Trade	2,634,664			102,188	2,736,852	62,671
Notes	28,329				28,329	
Due From Component Unit			2,434,932		2,434,932	
Due From Other Government Agencies	892,271		30,684	2,647,090	3,570,045	
Prepaid Items	97,446		2,359	389,450	489,255	
Due From Other Funds		150,000	5,356,186		5,506,186	77,708
Inventory	575,144		117,689	1,236,038	1,928,871	518,636
Fuel Inventory	3,823			193,526	197,349	54,118
Total current assets	<u>39,813,375</u>	<u>8,531,490</u>	<u>12,219,939</u>	<u>14,631,624</u>	<u>75,196,428</u>	<u>732,014</u>
Restricted Cash and Cash Equivalents	27,193,921				27,193,921	
Restricted Investments		419,345			419,345	
Capital Assets						
Land	1,382,217	850,007		4,201,475	6,433,699	
Buildings, Improvements & Equipment, Net	143,806,932	4,614,244	19,613,784	42,461,737	210,496,697	411,120
Construction in Progress	5,645,511	1,082,095		10,671,160	17,398,766	
Total non-current assets	<u>178,028,581</u>	<u>6,965,691</u>	<u>19,613,784</u>	<u>57,334,372</u>	<u>261,942,428</u>	<u>411,120</u>
TOTAL ASSETS	<u>217,841,956</u>	<u>15,497,181</u>	<u>31,833,723</u>	<u>71,965,996</u>	<u>337,138,856</u>	<u>1,143,134</u>
LIABILITIES						
Accounts Payable	1,591,891	316,394	411,465	1,321,352	3,641,102	627,497
Accrued Payroll	170,148	45,121	310,713	438,950	964,932	123,536
Current Portion - Bonds and Notes Payable	3,495,545	1,172,096	3,454,704		8,122,345	
Due to Other Funds						1,558,150
Hydrocarbon Clean Up - Current				250,000	250,000	
Taxes Payable	37,406		140,424	37	177,867	
Interest Payable on Bonds and Note:	79,183	212,580	51,342		343,105	
Deferred Revenue	364,713			312,397	677,110	
Other Payables				85,968	85,968	
Construction Contracts and Retainage Payable	168,754			1,147,257	1,316,011	
Compensated Absences - Current	471,161	50,103	379,153	751,647	1,652,064	129,135
Claims and Judgments - Current				357,000	357,000	
Total current liabilities	<u>6,378,801</u>	<u>1,796,294</u>	<u>4,747,801</u>	<u>4,664,608</u>	<u>17,587,504</u>	<u>2,438,318</u>
Long-Term Liability Payable						
Certificates of Obligation Bonds		122,394	21,634,616		21,757,010	442,358
Revenue Bonds	29,334,956	1,915,000			31,249,956	
Notes Payable		9,254,546			9,254,546	
Hydrocarbon Clean Up				1,248,231	1,248,231	
Compensated Absences	132,891	14,132	106,940	212,003	465,966	36,423
Landfill Closure Costs			25,609,001		25,609,001	
Delta Transfer Station Closure Costs			95,017		95,017	
Claims and Judgments				1,202,441	1,202,441	18,414,152
Total non-current liabilities	<u>29,467,847</u>	<u>11,306,072</u>	<u>47,445,574</u>	<u>2,662,675</u>	<u>90,882,168</u>	<u>18,892,933</u>
TOTAL LIABILITIES	<u>35,846,648</u>	<u>13,102,366</u>	<u>52,193,375</u>	<u>7,327,283</u>	<u>108,469,672</u>	<u>21,331,251</u>
NET ASSETS						
Invested in capital assets, net of related deb	117,089,660	(479,690)	(119,350)	57,334,372	173,824,992	46,470
Restricted for:						
Debt Service	17,162,290	419,345			17,581,635	
Capital Projects				5,203,060	5,203,060	
Passenger Facilities	10,031,631				10,031,631	
Unrestricted	37,711,727	2,455,160	(20,240,302)	2,101,281	22,027,866	(20,234,587)
Total net assets (deficit)	<u>181,995,308</u>	<u>2,394,815</u>	<u>(20,359,652)</u>	<u>64,638,713</u>	<u>228,669,184</u>	<u>(20,188,117)</u>
TOTAL LIABILITIES AND NET ASSETS (DEFICIT)	<u>\$ 217,841,956</u>	<u>15,497,181</u>	<u>31,833,723</u>	<u>71,965,996</u>	<u>337,138,856</u>	<u>1,143,134</u>

CITY OF EL PASO, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS(DEFICIT)
PROPRIETARY FUNDS
For the year ended August 31, 2003

	Business Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	El Paso International Airport	International Bridges	Department of Solid Waste Management	Mass Transit	Total	
OPERATING REVENUES:						
Charges of Rentals and Fees	\$ 26,274,507		27,255,280		53,529,787	
Charges of Tolls		10,765,655			10,765,655	
Charges of Fares and Fees				6,684,134	6,684,134	
Sales to Department						11,421,333
Premium Contributions						37,736,892
General Revenues		351,262		137,321	488,583	865,099
Total Operating Revenues	<u>26,274,507</u>	<u>11,116,917</u>	<u>27,255,280</u>	<u>6,821,455</u>	<u>71,468,159</u>	<u>50,023,324</u>
OPERATING EXPENSES:						
Personnel Services	9,639,394	1,294,303	9,950,720	26,161,959	47,046,376	3,799,361
Contractual Services	250,786		958,053	307	1,209,146	1,242,852
Professional Services	669,216	13,566	833,428	320,411	1,836,621	231,384
Outside Contracts	1,627,781	382,464	117,726	2,186,102	4,314,073	
Fuel and Lubricants	115,517		969,418	3,175,304	4,260,239	2,991,329
Materials and Supplies	490,406	22,469	634,118	2,378,480	3,525,473	3,418,870
Communications	135,001	11,146	66,588	65,243	277,978	10,894
Utilities	1,569,819	32,850	37,363	337,608	1,977,640	21,524
Operating Leases	19,141	370,036	31,098	330,323	750,598	58,833
Travel and Entertainment	106,491	3,000	18,179	15,726	143,396	5,741
Benefits Provided						34,673,203
Maintenance and Repairs	617,805	21,259	3,938,262	87,590	4,664,916	765,737
Landfill and Transfer Station Utilization			1,573,927		1,573,927	
Other Operating Expenses	831,728	7,056	784,681	2,302,690	3,926,155	53,192
Depreciation	10,439,974	373,099	3,239,338	6,905,993	20,958,404	120,427
Total Operating Expenses	<u>26,513,059</u>	<u>2,531,248</u>	<u>23,152,899</u>	<u>44,267,736</u>	<u>96,464,942</u>	<u>47,393,347</u>
Operating Income (Loss)	<u>(238,552)</u>	<u>8,585,669</u>	<u>4,102,381</u>	<u>(37,446,281)</u>	<u>(24,996,783)</u>	<u>2,629,977</u>
NON-OPERATING REVENUES (EXPENSES):						
Interest Revenue	651,703	74,349	77,830	68,764	872,646	
Interest Expense	(2,087,441)	(312,508)	(1,187,778)		(3,587,727)	(30,750)
Gain (Loss) on Sale of Equipment and Land	35,180		230,274	717	266,171	
Passenger Facility Charge	3,836,367				3,836,367	
Sales Tax				24,086,524	24,086,524	
FTA Subsidy				7,937,962	7,937,962	
Total Non-Operating Revenues (Expenses)	<u>2,435,809</u>	<u>(238,159)</u>	<u>(879,674)</u>	<u>32,093,967</u>	<u>33,411,943</u>	<u>(30,750)</u>
Income (Loss) Before Capital Contributions and Transfers	<u>2,197,257</u>	<u>8,347,510</u>	<u>3,222,707</u>	<u>(5,352,314)</u>	<u>8,415,160</u>	<u>2,599,227</u>
Capital Contributions	<u>4,233,042</u>			<u>6,569,204</u>	<u>10,802,246</u>	
Transfers Out	<u>(3,249,980)</u>	<u>(8,443,536)</u>	<u>(6,553,170)</u>	<u>(3,750,000)</u>	<u>(21,996,686)</u>	<u>(250,000)</u>
Change in net assets	3,180,319	(96,026)	(3,330,463)	(2,533,110)	(2,779,280)	2,349,227
Total Net Assets(Deficit)-beginning	<u>178,814,989</u>	<u>2,490,841</u>	<u>(17,029,189)</u>	<u>67,171,823</u>	<u>231,448,464</u>	<u>(22,537,344)</u>
Total Net Assets(Deficit)-ending	<u>\$ 181,995,308</u>	<u>2,394,815</u>	<u>(20,359,652)</u>	<u>64,638,713</u>	<u>228,669,184</u>	<u>(20,188,117)</u>

CITY OF EL PASO, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the year ended August 31, 2003

	Business Type Activities - Enterprise Funds				Totals	Governmental Activities - Internal Service Funds
	El Paso International Airport	International Bridges	Department of Solid Waste Management	Mass Transit		
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from Customers	\$ 25,682,744	11,116,917	27,919,618	6,633,048	71,352,327	50,012,238
Payments to Suppliers	(6,194,825)	(574,652)	(7,778,020)	(10,342,901)	(24,890,398)	(42,901,819)
Payments to Employees	(9,657,398)	(1,287,408)	(9,823,420)	(25,981,031)	(46,749,257)	(3,772,424)
Net cash provided (used) by operating activities	<u>9,830,521</u>	<u>9,254,857</u>	<u>10,318,178</u>	<u>(29,690,884)</u>	<u>(287,328)</u>	<u>3,337,995</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers to Other Funds	(3,249,980)	(8,443,537)	(6,553,170)	(3,750,000)	(21,996,687)	(3,092,895)
Sales Tax				24,090,045	24,090,045	
FTA Subsidy				13,036,628	13,036,628	
Passenger Facility Charge	<u>3,836,367</u>				<u>3,836,367</u>	
Net cash provided (used) by noncapital financing activities	<u>586,387</u>	<u>(8,443,537)</u>	<u>(6,553,170)</u>	<u>33,376,673</u>	<u>18,966,353</u>	<u>(3,092,895)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Proceeds from Capital Debt		5,438,000	3,461,000		8,899,000	
Capital Contributions from Federal Government	4,516,900			6,575,230	11,092,130	
Purchases of Capital Assets	(7,303,430)	(797,814)	(3,492,111)	(8,541,943)	(20,135,298)	(33,770)
Principal Paid on Capital Debt	(3,365,000)	(663,775)	(3,406,474)		(7,435,249)	(161,899)
Interest Paid on Capital Debt	(2,023,098)	(289,628)	(1,188,536)		(3,501,262)	(30,750)
Other Receipts (Payments)	<u>54,120</u>		<u>132,638</u>	<u>717</u>	<u>187,475</u>	
Net cash (used) by capital and related financing activities	<u>(8,120,508)</u>	<u>3,686,783</u>	<u>(4,493,483)</u>	<u>(1,965,996)</u>	<u>(10,893,204)</u>	<u>(226,419)</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Purchases of Investments		(6,911)			(6,911)	
Interest	<u>651,703</u>	<u>74,349</u>	<u>77,830</u>	<u>68,764</u>	<u>872,646</u>	
Net cash provided by investing activities	<u>651,703</u>	<u>67,438</u>	<u>77,830</u>	<u>68,764</u>	<u>865,735</u>	
Net increase (decrease) in cash and cash equivalents	2,948,103	4,565,541	(650,645)	1,788,557	8,651,556	18,681
Cash and Cash Equivalents - beginning of the year	<u>59,827,516</u>	<u>3,663,842</u>	<u>4,928,734</u>	<u>4,529,488</u>	<u>72,949,580</u>	<u>200</u>
Cash and Cash Equivalents - end of the year	<u>\$ 62,775,619</u>	<u>8,229,383</u>	<u>4,278,089</u>	<u>6,318,045</u>	<u>81,601,136</u>	<u>18,881</u>

CITY OF EL PASO, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the year ended August 31, 2003

	Business Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	El Paso International Airport	International Bridges	Department of Solid Waste Management	Mass Transit	Totals	
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH						
PROVIDED (USED) BY OPERATING ACTIVITIES:						
Operating Income (Loss)	\$ (238,552)	8,585,669	4,102,381	(37,446,281)	(24,996,783)	2,629,977
Adjustments to Reconcile Operating Income to Net Cash						
Provided (Used) by Operating Activities:						
Depreciation Expense	10,439,974	373,099	3,239,338	6,905,993	20,958,404	120,427
Change in Assets and Liabilities:						
Receivables, Net	(423,188)	6,895	(254,342)	(47,121)	(717,756)	(11,086)
Inventories	(50,563)		34,371	16,644	452	(79,849)
Other Assets	(13,355)		(2,359)	37,676	21,962	
Accounts and other payables	168,190		1,497,562	483,610	2,149,362	257,958
Accrued Expenses	(51,985)	289,194	1,701,227	358,595	2,297,031	420,568
Net cash provided by operating activities	<u>\$ 9,830,521</u>	<u>9,254,857</u>	<u>10,318,178</u>	<u>(29,690,884)</u>	<u>(287,328)</u>	<u>3,337,995</u>
SCHEDULE OF NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES						
Increase in Fair Value of Investments	<u>\$ -</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>

CITY OF EL PASO, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
August 31, 2003

	Pension Trust Fund	Private- Purpose Trusts	Agency Funds
ASSETS			
Cash and Cash Equivalents	\$ 17,900,396	9,817,339	2,301,169
Investments	358,062,394		
Receivables - Net of Allowances			
Commission Credits Receivable	90,780		
Due From Brokers For Securities Sold	769,679		
Employer Contributions	411,271		
Employee Contributions	270,838		
Accrued Interest and Dividends	1,317,235		
Delinquent Property Taxes			60,260,724
Prepaid Items	13,417		
Due From Other Funds			4,312,096
Total assets	378,836,010	9,817,339	66,873,989
LIABILITIES			
Accounts Payable	3,659,026	412,368	714,939
Accrued Payroll		1,494	
Due to Other Funds		4,312,096	
Prepaid Property Taxes			562,635
Deferred Revenue - Commission Credits	90,780		
Property Taxes Subject to Refund			4,661,446
Foreign Exchange Contract	2,763		
Uncollected Property Taxes			60,934,969
Total liabilities	3,752,569	4,725,958	66,873,989
NET ASSETS			
Held in Trust for Pension Benefits and Other Purposes	\$ 375,083,441	5,091,381	

CITY OF EL PASO, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
For the year ended August 31, 2003

	Pension Trust Fund	Private- Purpose Trusts
ADDITIONS (REDUCTIONS)		
Contributions:		
Employer	\$ 12,588,093	
Employee	8,535,868	
Total contributions	21,123,961	
Rental vehicle sales tax		1,997,039
Miscellaneous		281,325
Investment earnings (loss):		
Net (decrease) in fair value of investments	32,161,103	
Interest	7,681,496	137,618
Dividends	2,763,072	
Securities lending income	327,217	
Securities lending fees	(259,291)	
Investment advisor fees	(1,549,349)	
Net investment (loss)	41,124,248	137,618
Total additions (reductions)	62,248,209	2,415,982
DEDUCTIONS		
Benefits paid to participants	20,618,148	
Refunds of contributions	2,256,257	
Administrative expenses	507,074	
Benefits paid for other purposes		3,647,531
Total deductions	23,381,479	3,647,531
Change in net assets	38,866,730	(1,231,549)
Net assets - beginning of the year	336,216,711	6,322,930
Net assets - end of the year	\$ 375,083,441	5,091,381

NOTES TO THE FINANCIAL STATEMENTS



NOTES TO THE FINANCIAL STATEMENTS

Year Ended August 31, 2003

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CITY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended August 31, 2003

The City of El Paso, Texas (City) was incorporated in 1873. The government of the City is operated by authority of its charter exercising all powers conferred upon constitutional home rule cities in the State of Texas and exercises these powers as a municipal corporation, subject to the Constitution and the laws of the State of Texas. The city charter provides for a Mayor-Council form of government.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principals. The following is a summary of significant accounting policies of the City.

A. Reporting Entity

The accompanying financial statements include the City and its component unit, collectively referred to as "the financial reporting entity." In accordance with GASB Statement Number 14, as amended by GASB Statement Number 39, the component unit discussed below has been included in the City's reporting entity because of the significance of its operational or financial relationship with the City.

In May 2002, the Governmental Accounting Standards Board (GASB) issued Statement No. 39, *Determining Whether Certain Organizations Are Component Units, an Amendment to GASB Statement No. 14* (GASB 39). The City adopted the provisions of GASB 39, effective September 1, 2002. GASB 39 amends Statement No. 14 to provide additional guidance to determine whether certain organizations for which the primary government is not financially accountable should be reported as component units based on the nature and significance of their relationship with the primary government. Generally, it requires reporting, as a component unit, an organization that raises and holds economic resources for the direct benefit of a governmental unit. Only those organizations that are legally separate, tax-exempt entities and that meet the criteria included in GASB 39 should be discretely presented as component units.

Based on the City's application of the revised criteria, effective September 1, 2002, four legally separate, tax-exempt entities that had been previously reported as component units are no longer included in the basic financial statements of the City. These entities had been discretely reported as component units at August 31, 2002, with reported net assets of \$1,146,862. Removal of these four entities from the City's reporting entity did not affect the net assets or fund balances of the primary government or other component unit. As such, restatement of net assets at September 1, 2002 was not required.

City Employees' Pension Fund (CEPF)

Substantially all full-time employees of the City are eligible to participate in the CEPF, except for uniformed fire fighters and police officers who are covered under separate plans. The plan is a single-employer defined benefit retirement plan established under legal authority of the City Charter and administered by a Board of Trustees (CEPF Board). The CEPF Board is comprised of the Mayor, two citizens designated by the Mayor who are not officers or employees of the City, four elected City employees, a retiree and two City district representatives. Employees contribute 6.75% of their covered compensation and the City contributes 10.25% of covered compensation to the CEPF. The CEPF is reported in the accompanying financial statements as the Pension Trust Fund.

El Paso Water Utilities (EPWU)

As specified by City Ordinance No. 752, adopted May 22, 1952, complete management and control of EPWU is vested in a five member board of trustees known as the Public Service Board (PSB). The PSB consists of the Mayor and four residents of El Paso County, Texas. With the exception of the Mayor, all other trustees are appointed by the City Council. The financial information included in these statements are as of EPWU's latest fiscal year end, February 28, 2003. EPWU is reported discretely in the accompanying financial statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**A. Reporting Entity (Continued)**

Financial statements for CEPF or EPWU may be requested from the respective entity's administrative offices:

City Employees' Pension Fund	City of El Paso Two Civic Center Plaza El Paso, TX 79901
El Paso Water Utilities	El Paso Water Utilities P. O. Box 511 El Paso, Texas 79961

Related Organizations

Related organizations and jointly governed organizations provide services within the City that are administered by separate boards or commissions, but the City is not financially accountable, and such organizations are therefore, not component units of the City, even though the City Council may appoint a voting majority of an organization's board. Consequently, financial information for the following entities is not included in these financial statements:

El Paso Housing Authority

The El Paso Housing Authority (Authority) is an independent organization which has a scope of public service within the geographic boundaries of the City of El Paso. Under Texas State Statutes, the responsibility for the administration and operations of the Authority is vested solely with the Authority's Board. The Authority is dependent on Federal funds from the Department of Housing and Urban Development and, as a result, is not financially dependent on the City of El Paso. In addition, the City is not responsible for any deficits incurred and has no fiscal management control.

El Paso County 911 District

The El Paso County 911 District (District) is a special communications district authorized by the 911 Emergency Act of 1983. The responsibility for the administration and operation of the District is vested solely with the District's Board of Managers. The City appoints two of the six board members. The District is not a component unit because the City has no significant influence over the management, budget or policies of the District. The District is dependent on service fees levied by the District on telephone customers within the participating jurisdictions.

El Paso Firemen and Policemen's Pension Fund (FPPF)

The FPPF Board establishes participant contribution rates and benefits. The City's contribution is determined by a formula set forth in the City Charter. Accordingly, the FPPF is not financially dependent on the City, nor is the City responsible for any obligations of the FPPF.

Not-for-profit Corporations

The directors of each corporation are appointed by the City Council and all activity must be approved from time to time by ordinance or resolution duly adopted by the City Council.

El Paso Health Facilities Development Corporation (EPHFDC)

Incorporated September 2, 1981, under Chapter 221 of the Texas Local Government Code, for the purpose of acquiring, constructing, providing, improving, financing and refinancing health facilities in order to assist the maintenance of public health and public welfare. Its board consists of six directors who serve six-year terms of office.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**A. Reporting Entity (Continued)****Not-for-profit Corporations (Continued)*****El Paso Property Finance Authority, Inc. (EPPFA)***

Incorporated March 10, 1987, pursuant to the Texas Non-Profit Corporation Act, for the purpose of establishing a Permanent Public Improvements Program. Its board consists of six directors who serve two-year terms or until a successor is appointed. This corporation has no assets or liabilities and had no financial transactions during fiscal year 2003.

El Paso Housing Finance Corporation (EPHFC)

Incorporated September 10, 1979, under Chapter 394 of the Texas Local Government Code, for the purpose of providing a means of financing the costs of residential ownership and development that will provide decent, safe, affordable and sanitary housing for persons of low and moderate income. Its board consists of six directors who serve six-year terms of office.

City of El Paso Industrial Development Corporation (EPIDC)

Incorporated October 18, 1979, under Article 5190.6 of the Texas Revised Civil Statutes, for the purpose of promoting and developing commercial, industrial, manufacturing and medical research enterprises to promote and encourage employment, public health and public welfare. Its board consists of nine directors who serve six-year terms of office.

B. Basic Financial Statements

The government-wide financial statements (Statement of Net Assets and Statement of Activities) report on the City and its component unit as a whole, excluding fiduciary activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. All activities, both governmental and business-type, are reported in the government-wide financial statements using the economic resources measurement focus and the accrual basis of accounting, which includes long-term assets and receivables as well as long-term debt and obligations. The government-wide financial statements focus more on the sustainability of the City as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statement. Exceptions are made when the elimination would distort the measurement of the cost of individual functional activities. Net interfund activity and balances between governmental activities and business-type activities are shown in the government-wide financial statements.

Services performed by one function for another are credited as an operating revenue to the performing department and an operating charge to the receiving department to reflect the accurate costs of programs. The rates used are intended to reflect full costs.

The government-wide Statement of Net Assets reports all financial and capital resources of the government (excluding fiduciary funds). It is displayed in a format of assets less liabilities equals net assets, with the assets and liabilities shown in order of their relative liquidity. Net assets are required to be displayed in three components: 1) invested in capital assets, net of related debt, 2) restricted and 3) unrestricted. Invested in capital assets, net of related debt consists of capital assets net of accumulated depreciation reduced by the outstanding balance of any bonds, notes or other borrowings (excluding unspent proceeds) that are attributable to the acquisition, construction or improvements of capital assets. Restricted net assets are those with external constraints placed on their use by either: 1) creditors (such as through debt covenants), grantors, contributors or law or regulations of other governments or 2) by law through constitutional provisions or enabling legislation. All net assets not otherwise classified as invested in capital assets, net of related debt or restricted, are shown as unrestricted. Generally, the City would first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**B. Basic Financial Statements (Continued)**

Reservations or designations of net assets imposed by the reporting government, whether by administrative policy or legislative actions of the reporting government, are not shown as restricted net assets on the government-wide financial statements.

The government-wide Statement of Activities demonstrates the degree to which the direct expenses of the various functions and segments of the City are offset by program revenues. Direct expenses are those that are easily identifiable with a specific function or segment. Indirect expenses and interest on long-term debt are not allocated to the various functions. Program revenues include: 1) charges to customers or users who purchase, use or directly benefit from goods, services or privileges provided by a particular function or segment such as licenses, permits, park user fees, etc. and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes, investment income and other revenues not identifiable with particular functions or segments are included as general revenues. The general revenues support the net costs of the functions and segments not covered by program revenues.

Also, part of the basic financial statements are fund financial statements for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The focus of the fund financial statements is on major funds, as defined by GASB Statement Number 34. Although the new model sets forth minimum criteria for determination of major funds (a percentage of assets, liabilities, revenues or expenditures/expenses of the fund category and of the governmental and enterprise funds combined), it also gives governments the option of displaying other funds as major funds. The City has opted to add some funds as major funds. Other non-major funds are combined in a single column on the fund financial statements.

The governmental fund financial statements are prepared on a current financial resources measurement focus and modified accrual basis of accounting. This is the traditional basis of accounting for governmental funds. This presentation is deemed most appropriate to: 1) demonstrate legal and covenant compliance; 2) demonstrate the sources and uses of liquid resources; and 3) demonstrate how the City's actual revenues and expenditures conform to the annual budget. Since the governmental fund financial statements are presented on a different basis than the governmental activities column of the government-wide financial statements, a reconciliation is provided immediately following each fund statement. These reconciliations explain the adjustments necessary to transform the fund financial statements into the governmental activities column of the government-wide financial statements.

The proprietary (enterprise and internal service) funds and fiduciary fund financial statements are prepared on the same basis (economic resources measurement focus and accrual basis of accounting) as the government-wide financial statements. Therefore, most lines for the total enterprise funds on the proprietary fund financial statements will directly reconcile to the business-type activities column on the government-wide financial statements. Because the enterprise funds are combined into a single business-type activities column on the government-wide financial statements, certain interfund activities between these funds may be eliminated in the consolidation for the government-wide financial statements, but be included in the fund columns in the proprietary fund financial statements.

Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Assets and the Statement of Activities) display information about the primary government, business-type proprietary activities and the government's major component units. These statements include the financial activities of the overall government except for fiduciary activities. Eliminations of internal activity have been made in these statements. The governmental activities are reported separately from the business-type activities and from certain legally separate component units for which the primary government is financially accountable.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**B. Basic Financial Statements (Continued)**

The statement of activities presents a comparison between direct expenses and program revenues for each function of the City's governmental activities, each of its business-type activities, major and other component units. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges for services such as short-term rental of parks facilities to individuals or organizations and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or program. Taxes and other revenues not properly included among program revenues are reported as general revenues.

C. Fund Accounting

The City uses funds to report its financial position and the results of its operations. Fund accounting segregates funds according to their intended purpose and is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts, which includes assets, liabilities, fund balances, revenues and expenditures.

The City uses the following fund categories:

Governmental Funds

Governmental funds are those through which most of the governmental functions of the City are financed. The measurement focus is based upon determination of changes in financial position rather than upon net income determination.

The City reports the following major governmental funds:

General Fund

The General Fund is the City's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund. The General Fund is always a major fund in the basic financial statements.

Community Development Block Grant Fund

This fund accounts for the proceeds of Federal grants approved by the Department of Housing and Urban Development (HUD) for community development projects.

Debt Service Fund

This fund accounts for the resources accumulated for and the payment of long-term debt principal, interest and related costs of governmental funds.

Capital Projects Fund

This fund accounts for the proceeds of debt issuances, private donations and internal funding for the completion of capital construction projects and equipment purchases outside the scope of general operations.

The City reports the following non-major governmental fund:

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**C. Fund Accounting (Continued)****Proprietary Funds**

Proprietary funds are used to account for the City's ongoing organizations and activities, which are similar to those found in the private sector and where cost recovery and the determination of net income is useful or necessary for sound fiscal management. The measurement focus is based upon determination of net income, changes in net assets, financial position and cash flows.

Enterprise Funds

Enterprise funds are used to account for operations that provide services to the general public for a fee. Under GASB Statement Number 34, enterprise funds are also required for any activity whose principal revenue sources meet any of the following criteria: 1) any activity that has issued debt backed solely by the fees and charges of the activity, 2) if the cost of providing services for an activity, including capital costs such as depreciation or debt service, must legally be recovered through fees and charges or 3) it is the policy of the City to establish activity fees or charges to recover the cost of providing services, including capital costs.

The City reports on the following major enterprise funds:

El Paso International Airport

This fund accounts for the activities of the airport including airport operations and leasing activities on airport properties.

International Bridges

This fund accounts for the operations and maintenance activities of the three international bridges it controls.

Solid Waste Management

This fund accounts for the activities of the City-operated refuse collection, transfer and storage operations.

Mass Transit

This fund accounts for the activities of the City-operated bus and paratransit operations (Sun Metro).

Internal Service Funds

These funds account for photocopying, postage and fleet management services provided to other departments of the government or to other governments on a cost reimbursement basis and for the risk management activities of the self-insured health, workers' compensation and unemployment compensation programs.

Fiduciary Funds

Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations or other governmental units. The reporting focus is upon net assets and changes in net assets and employs accounting principles similar to proprietary funds. Fiduciary funds are not included in the government-wide financial statements since they do not represent assets of the City to support City programs.

Pension Trust Fund

Pension trust funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans or other employee benefit plans. The City has one pension trust fund to account for the activities of the CEPF.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**C. Fund Accounting (Continued)****Fiduciary Funds (Continued)****Private Purpose Trust Fund**

This fund is used to account for resources of various trusts, the most significant of which is the car rental tax collections used for supporting the funding of the Sun Bowl Association. All resources of this fund, including any earnings on invested resources, may be used to support activities. There is no requirement that any portion of these resources be preserved as capital.

Agency Funds

Agency funds are used to account for assets held by a governmental unit as an agent for individuals, private organizations and other governmental units. Agency funds accounted for include property taxes collected for other taxing entities and certain payroll-related liabilities.

D. Measurement Focus and Basis of Accounting

The government-wide financial statements present information about the City as a whole. Government-wide financial statements exclude fiduciary funds. The Statement of Net Assets and the Statement of Activities are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year they are levied. Other taxes and fees are recognized as revenue in the year they are earned. Revenue from most grants and similar items are recognized in the fiscal year the qualifying expenditure is made, if applicable, and all other eligibility requirements are satisfied.

Governmental funds are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. This means that only current assets and current liabilities are generally included on their balance sheet. Revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City considers grant revenues to be available if they are collected within one year after year-end and all other revenues to be available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. However, compensated absences, debt service expenditures, claims and judgments and arbitrage liabilities are recorded only when the liability has matured.

Revenues susceptible to accrual include property taxes, sales taxes, franchise taxes, fines and forfeits and interest earned on investments. Charges for services, licenses and permits and miscellaneous revenues are recorded when received in cash since they are generally not measurable until actually received which is the same as the date the services are rendered or the license or permits are issued.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**D. Measurement Focus and Basis of Accounting (Continued)**

The reported fund balance for each fund is considered a measure of "current financial resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they present a summary of sources and uses of "current financial resources" during the period.

Special reporting treatments are applied to governmental fund inventories and prepaid expenditures to indicate that they do not represent "current financial resources", since they do not represent net expendable current assets. Such amounts are offset by fund balance reserve accounts.

Proprietary and fiduciary funds are accounted for using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when incurred. These funds are accounted for on a flow of economic resources measurement focus whereby all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the fund's principal ongoing operations. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating items.

GASB Statement Number 20 requires that governments' proprietary activities apply all applicable GASB pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins. Governments are given the option whether or not to apply all FASB Statements and Interpretations issued after November 30, 1989, except for those that conflict with or contradict GASB pronouncements. The City has elected not to implement FASB Statements and Interpretations issued after November 30, 1989.

Agency funds are custodial in nature and do not measure results of operations or have a measurement focus.

E. Cash, Cash Equivalents and Investments

Cash balances of City funds, except for all Component Units, Pension Trust Fund, a portion of the El Paso International Airport relating to passenger facility charge revenue and certain agency funds, are pooled and invested. Earnings from pooled investments are allocated to funds based upon their share of pooled cash. Each fund's equity in the pooled cash and investments is presented as "Cash and Cash Equivalents" and the negative balances have been reclassified to due to/from other funds. The City reports cash in demand deposit accounts and investment pools as "Cash and Cash Equivalents."

Capital projects funded through bonds with future debt service requirements transfer all investment interest earned during the year to the Debt Service Fund if the debt covenants require the transfer. When projects are completed, any remaining cash is transferred to the debt service fund as prescribed by the debt covenants.

For both the general government and the component units, all investments with an original maturity greater than one year from date of purchase are stated at fair value based on quoted market prices as of year-end. Investments with an original maturity of less than one year are reported at amortized cost. Premiums and discounts on investments are amortized or accreted using the straight-line method, which approximates the interest method, over the terms of the related securities.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**E. Cash, Cash Equivalents and Investments (Continued)**

Realized gains or losses resulting from the sale of investments are determined by the specific cost of the securities sold.

F. Inventories and Prepaid Items

Inventories of materials and supplies consist primarily of expendable items held for consumption. They are stated at the lower of cost, based on a first-in, first-out method or market for all governmental and proprietary funds and on the statement of net assets for governmental activity and business-type activity. Inventories of the Component Unit - El Paso Water Utilities are stated at the lower of average cost or market. The "consumption" method is used to account for inventories. Under the consumption method, inventory acquisitions are recorded in inventory accounts and charged as expenditures (governmental fund types) or expenses (proprietary fund types and Component Unit - El Paso Water Utilities) when used. On the government-wide statement of activities consumption of inventory is recorded as an expense.

Prepaid items, recorded in both government-wide (including Component Unit - El Paso Water Utilities) and fund financial statements are goods or services that are paid for in advance and are applicable to future accounting periods. Using the consumption method, prepaid items are recorded as expenditures (governmental fund types) or expenses (proprietary fund types) as the goods or services are used. On the government-wide statement of activities consumption of prepaid items is recorded as an expense.

G. Capital Assets

GASB Statement Number 34 requires that all capital assets, whether owned by governmental activities or business-type activities, be recorded and depreciated in the government-wide financial statements. In the governmental fund statements capital assets are not reported as they do not fit in the current financial resources measurement focus.

Capital assets, including public domain infrastructure (e.g., roads, bridges, sidewalks and other assets that are immovable and of value only to the City) are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life greater than one year. Capital assets are recorded at cost (if purchased or constructed) or estimated historical cost. Donated capital assets are recorded at estimated fair value at the date of donation.

Major outlays for capital assets and improvements are capitalized as the projects are constructed. Interest incurred during the construction phase of projects is reflected in the capitalized value of the asset constructed for the enterprise funds. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major improvements are capitalized and depreciated over the estimated remaining useful lives of the related capital assets.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**G. Capital Assets (Continued)**

Capital assets of the primary government (including the El Paso International Airport, International Bridges, Department of Solid Waste Management and Mass Transit funds) are depreciated or amortized using the straight-line method and the following estimated useful lives:

Land improvements	15 to 20 years
Building and improvements	5 to 50 years
Vehicles and major equipment	3 to 12 years
Data processing	3 to 5 years
Infrastructure	12 to 100 years
Other fixed assets	5 to 15 years

When fixed assets are retired from service or otherwise disposed of, a gain or loss, if any, on disposal of assets is recognized. Capital assets transferred between funds are transferred at their net book value (cost less accumulated depreciation) or net realizable value, if lower, as of the date of the transfer.

Component Unit – EPWU

EPWU utility plant in service is recorded on the basis of cost. Assets acquired through contributions are capitalized and recorded in the plant accounts at estimated fair value at date of donation. EPWU capitalizes certain interest costs on revenue bonds associated with newly constructed utility plant additions. Maintenance, repairs and minor renewals are charged to operating expense, while major plant replacements are capitalized. It is the policy of EPWU to capitalize infrastructure fixed assets.

EPWU provides for depreciation of the utility plant on the straight-line method applied to individual assets. The following estimated average useful lives are used in providing for depreciation of EPWU utility plant:

Building and shops	25 to 33 years
Vehicles and heavy equipment	5 years
Equipment and tools	3 to 33 years
Water plant	10 to 50 years
Sewer plant	5 to 50 years

H. Insurance

Activity for certain self-insurance programs is recorded in the City's Internal Service Self-Insurance Fund. Assets and obligations related to employee health benefits, workers' compensation and unemployment compensation are included in the Self-Insurance Fund.

The City is self-insured for general liability (excluding the Mass Transit Department's fleet of vehicles, liability insurance for the El Paso International Airport and certain other catastrophic liability insurance). Expenditures for these liabilities are accounted for in the General Fund, which will pay any liabilities incurred.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**H. Insurance (Continued)**

Additionally, the City maintains insurance policies acquired from independent insurance carriers covering all structural property.

The City provides employee health and workers' compensation benefits under its self-insurance programs. Employee health and workers' compensation benefit liabilities are accrued in the Internal Service Funds based upon actuarially determined estimates of the aggregate liability for unpaid benefits. All health and workers' compensation claims liabilities, including an estimate for claims incurred but not reported, are recorded by the City. In addition, the City has a stop loss policy for health claims.

The City is subject to the State of Texas Employment Commission Act. Under this act, the City's method for providing unemployment compensation is to reimburse the State of Texas (State) for claims paid by the State.

I. Deferred Revenue and Uncollectible Loans

Deferred revenue represents amounts that have been collected or billed in advance of revenue recognition criteria and low-income housing loans made from the Community Development Block Grants Fund. Notes receivable of \$36,612,504, an allowance for estimated uncollectible notes receivable in the amount of \$5,258,438 and deferred revenue of \$33,416,457 is reported for these low-income housing loans in the Statement of Net Assets and Governmental Funds Balance Sheet.

J. Interfund Transactions**1. Interfund Receivables and Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds."

2. Transactions Between Funds

Transactions between funds, which would have been treated as revenues, expenditures or expenses if they involved organizations external to the governmental unit, are accounted for as revenues, expenditures or expenses in the funds involved. Transactions which constitute reimbursements of a fund for expenditures or expenses initially made from that fund which are properly applicable to another fund are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditure or expense in the fund reimbursed. All other transfers are included in the results of operations of both Governmental and Proprietary Funds.

K. Federal and State Grants

Grants and entitlements received for purposes normally financed through the general government are accounted for within the Special Revenue Funds. Revenues are recognized when the expenditures of Federal and State grant funds are made and all eligibility requirements have been met. Amounts owed to the City at August 31, 2003 for grants and entitlements are reflected as "Due From Other Government Agencies" and the City expects to collect these balances during the subsequent fiscal year.

Grants received by Proprietary Funds are reported in the applicable Proprietary Fund.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**L. Compensated Absences**

City employees, excluding uniformed Police Department and Fire Department employees, earn vacation leave, which may either be taken or accumulated (up to a maximum of 240 hours) until paid upon termination or retirement. For uniformed Police Department and Fire Department employees only, unused leave and holiday hours are accumulated and paid upon termination, retirement or death.

Leave benefits are accrued as a liability as the benefits are earned by employees, but only to the extent that it is probable that the City will compensate the employees through paid time off or cash payments conditioned on the employee's termination or retirement. For governmental funds, a liability for these amounts is reported only if they have matured as a result of termination or retirement. For the government-wide financial statements and enterprise fund financial statements, all of the outstanding compensated absences are recorded as a liability.

M. Long-Term Obligations, Bond Premiums, Discounts and Issuance Costs

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net assets. In these statements, bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

N. Restrictions and Designations of Fund Balances/Net Assets

Restricted net assets (proprietary and fiduciary funds) are legally segregated for a specific use. Designated portions of fund balance (governmental funds) indicate tentative future spending plans, which may be changed and are subject to subsequent authorization before expenditures can be made. The nature and purpose of these restrictions and designations are explained below:

Restrictions

Restricted net assets of the El Paso International Airport Fund were \$27,193,921 and relate to funds set aside for future airport maintenance and debt service.

Restricted net assets of the International Bridges Fund were \$419,345 and relate to bond requirements that certain amounts be set aside for future debt service, repairs and maintenance of the Zaragoza Bridge.

Restricted net assets of the Mass Transit Fund were \$5,203,060 and relate to amounts required to match Federal grants.

Restricted for Employee Retirement

Pension trust fund balances are restricted for future payments to beneficiaries of the City Employees' Pension Fund.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**N. Restrictions and Designations of Fund Balances/Net Assets (Continued)****Restricted for Debt Service**

Total fund balance has been restricted in the Debt Service Fund for future payment of debt service.

Restricted for Cash Reserve

In compliance with the City charter, the General Fund has restricted \$16,000,000 of its fund balance to be used at the discretion of the City Council, in lieu of short-term borrowing.

Designations**Designated for Subsequent Year's Expenditures**

The unreserved portion of fund balance designated for subsequent year's expenditures is the amount that has been authorized by City Council to be used in the following year's budget.

Designated for Contingencies

The City Council has designated \$1,000,000 for the payment of future claims in addition to amounts already accrued in the Enterprise and Internal Service Funds.

O. Statement of Cash Flows

For purposes of the statement of cash flows, the City considers cash and cash equivalents to be currency on hand, cash held by trustee, demand deposits with banks and all amounts included in pooled cash and investment pools. The City considers all highly liquid investments with an original maturity of approximately ninety days or less to be cash equivalents.

P. Claims and Judgments

Claims and judgments are accrued as expenditures in governmental funds for the matured amount expected to be liquidated with expendable available financial resources. The entire liability for claims and judgments is reported in the government-wide financial statements and in the enterprise fund financial statements when it is probable that a liability has been incurred.

Q. Solid Waste Landfill Closure and Post-closure Cost

Solid waste landfill closure and post-closure costs are accounted for in accordance with guidelines recommended by GASB Statement Number 18, *Accounting for Municipal Solid Waste Landfill Closure and Post-closure Care Costs*. The liability, based upon landfill capacity used to date, is recorded in the Department of Solid Waste Management Enterprise Fund. An explanation of the liability and its calculation is in Note 7.

R. Fiscal-year Inconsistencies

The City's component unit, EPWU, operates on a fiscal year ending on the last day of February. Therefore, the following amounts reported by the primary government as "Due From Component Unit" are inconsistent with amounts reported by EPWU as "Due to Primary Government":

Primary Government - Due From Component Unit	
Governmental funds	
General Fund	\$ 749,062
Proprietary funds	
Department of Solid Waste Management	2,434,932
Due From Component Unit	<u>\$ 3,183,994</u>
Component unit - EPWU - Due To Primary Government	<u>\$ 2,348,427</u>

CITY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended August 31, 2003

NOTE 2. DEPOSITS AND INVESTMENTS

Combined cash and cash equivalents and investments are presented below to provide an indication of the proportionate amount of cash and investments held.

	Statement of Net Assets		Statement of Net Assets-Fiduciary Funds			Total
	Primary Government	Component Unit-El Paso Water Utilities	Pension Trust Fund	Private Purpose Trusts	Agency Funds	
Cash and Cash Equivalents	\$ 200,274,997	126,112,969	17,900,396	9,817,339	2,301,169	356,406,870
Investments	\$ 162,468,072	137,549,499	358,062,394	9,817,339	714,939	668,612,243
Less: Investments in Mutual funds and investments with original maturities of less than ninety days included in cash equivalents	(161,896,620)	(123,588,878)	-	(9,817,339)	(714,939)	(296,017,776)
Total	\$ 571,452	13,960,621	358,062,394	-	-	372,594,467

Pooled Cash and Investments

The City maintains a cash and investment pool that is available for use by funds, excluding component units, a portion of the El Paso International Airport Fund relating to the airport passenger facility charge revenue, Pension Trust Fund (CEPF) and a portion of Agency Funds, which are held separately. Each fund's portion of this pool is displayed on the statements as "Cash and cash equivalents." The cash and investment pool was comprised of the following at August 31, 2003:

Cash in bank	\$ 38,095,301
Cash on hand	59,859
Investments	159,844,321
	<u>\$ 197,999,481</u>

Earnings from the cash and investment pool is allocated monthly based upon each fund's equity in the cash and investment pool during that month.

CITY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended August 31, 2003

NOTE 2. DEPOSITS AND INVESTMENTS (Continued)

Pooled Cash and Investments (Continued)

A summary of cash and cash equivalents by fund follows:

	<u>Pooled</u>	<u>Non-Pooled</u>	<u>Total</u>
General Fund	\$ 34,176,404	-	34,176,404
Community Development Block Grants Fund	868,631	-	868,631
Debt Service Fund	5,333,751	-	5,333,751
Capital Projects Fund	69,660,665	-	69,660,665
Non-Major Governmental Funds	8,615,529	-	8,615,529
Internal Service Funds	18,881	-	18,881
Enterprise Funds			
El Paso International Airport	49,967,825	12,807,794	62,775,619
International Bridges	8,229,383	-	8,229,383
Department of Solid Waste Management	4,278,089	-	4,278,089
Mass Transit	6,318,045	-	6,318,045
Cash and Cash Equivalents - Statement of Net Assets			<u>200,274,997</u>
Fiduciary Funds			
Pension Trust Fund	-	17,900,396	17,900,396
Private Purpose Trusts	9,817,339	-	9,817,339
Agency Funds	714,939	1,586,230	2,301,169
Component Units			
EPWU	-	126,112,969	126,112,969
Cash and Cash Equivalents	<u>\$ 197,999,481</u>	<u>158,407,389</u>	<u>356,406,870</u>

Deposits

The City's deposits with financial institutions are categorized to give an indication of the level of custodial risk (Category 1 – lowest level of risk to Category 3 – highest level of risk). Category 1 are deposits insured by the FDIC or collateralized with securities held by the City or the City's agent in the City's name. Category 2 are deposits collateralized by securities held by the pledging bank's agent in the City's name. Category 3 are deposits not collateralized which include deposits collateralized by securities held by the pledging financial institution or by its trust department or agent but not in the City's name. Accordingly, deposits of the City are categorized by credit risk as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Category</u>		
			<u>1</u>	<u>2</u>	<u>3</u>
Cash and investment pool:					
With financial institutions	\$ 38,095,301	42,704,543	42,704,543		
Cash held separately:					
With financial institutions	1,809,447	1,809,447	1,809,447		
CEPF:					
With financial institutions	17,900,396	17,900,396		17,900,396	
Component unit - EPWU					
With financial institutions	\$ 2,524,091	4,519,603	4,519,603		

NOTE 2. DEPOSITS AND INVESTMENTS (Continued)**Investments**

Chapter 2256, Texas Government Code (The Public Funds Investment Act) and the City of El Paso Investment Policy authorize the City to invest in:

- a. Obligations of the United States Treasury or its agencies and instrumentalities.
- b. Direct obligations of the State of Texas.
- c. Other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States or its agencies and instrumentalities.
- d. Obligations of states, agencies, counties or cities rated A or better by a national investment rating firm.
- e. Certificates of deposit that are insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation or its successor or secured by obligations described in (a) through (d) above and having a market value of at least the principal amount of the certificates.
- f. Fully collateralized direct and reverse repurchase agreements. State statutes require that securities underlying repurchase agreements must have a market value of at least 100% of the repurchase agreement's cost. Money received by the City under the terms of a reverse security repurchase agreement may be used to acquire additional authorized securities, but the term of the authorized security acquired must mature not later than the expiration date stated in the reverse security repurchase agreement.
- g. Bankers acceptances accepted by a domestic bank maturing in 270 days or less from the date of its issuance and are rated at least A-1, P-1 by a national investment rating firm.
- h. Commercial paper with a stated maturity of 270 days or less from the date of its issuance and is either (1) rated not less than A-1, P-1 by at least two national investment rating firms or (2) is rated at least A-1, P-1 by one national investment rating firm and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state thereof.
- i. SEC-regulated, no load money market mutual funds with a dollar weighted average portfolio maturity of 90 days or less, whose assets consist exclusively of securities described in (a) through (h) above and whose investment objectives include seeking to maintain a stable net asset value of \$1 per share.
- j. Local government investment pools such as the Texas Local Government Investment Pool (TEXPOOL) organized in accordance with Chapter 791, Texas Government Code (The Interlocal Cooperation Act), Local Government Investment Cooperative (LOGIC) and Texas STAR (TexSTAR), whose assets consist of the obligations described in (a) through (h) above. A public funds investment pool must be continuously rated no lower than AAA, AAA-m or at an equivalent rating by at least one nationally recognized rating service.

Share certificates issued by State or Federal credit unions domiciled in Texas that are guaranteed or issued by the National Credit Union Share Insurance Fund or its successor or secured by obligations described in (a) through (d) above having a market value of at least the principal amount of the certificates.

The City follows GASB Statement Number 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. This statement requires that governmental entities report investments at fair value and that all investment income, including changes in the fair value of investments, be reported as revenue in the operating statement. The City reports the change in fair value as "Net Increase (Decrease) in Fair Value of Investments."

CITY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended August 31, 2003

NOTE 2. DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

The City participates in TEXPOOL, LOGIC and TexSTAR, which are external investment pools. The State Comptroller of Public Accounts maintains oversight responsibility for TEXPOOL. This responsibility includes the ability to influence operations, designation of management and accountability for fiscal matters. LOGIC and TexSTAR are public funds investment pools organized in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code and are privately managed. Although TEXPOOL, LOGIC and TexSTAR are not registered with the SEC as investment companies, they operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. GASB Statement 31 allows 2a7-like pools to use amortized cost (which excludes unrealized gains and losses) rather than fair value to report net assets to compute share price. The fair value of the City's position in TEXPOOL, LOGIC and TexSTAR is the same as the value of TEXPOOL, LOGIC and TexSTAR shares.

State statutes permit the City to enter into certain repurchase agreements. That is, a sale of securities with a simultaneous agreement to repurchase them in the future at the same price plus a contract rate of interest. All sales of investments under reverse repurchase agreements must be for fixed terms. In investing the proceeds of reverse repurchase agreements, the term to maturity of the investments is the same as the term of the reverse repurchase agreement. During fiscal year 2003, the City did not enter into any reverse repurchase agreements.

The City's investments (with exceptions noted above) are categorized below to give an indication of the level of custodial credit risk (Category 1 - lowest level of risk to Category 3 - highest level of risk) assumed by the City at year-end. Investments not evidenced by securities that exist in physical or book entry form are not categorized. Category 1 includes investments that are insured or registered or for which the securities are held by the City or its agent in the City's name. Category 2 includes uninsured or unregistered investments for which the securities are held by the counterparty's trust department or agent in the City's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty or by its trust department or agent but not in the City's name.

	1	Category 2	3	Carrying Amount	Fair Value
Primary Government Investments					
Obligations of the U.S. Government and its Agencies	\$	4,761,005		4,761,005	4,761,005
Corporate bonds		74,393,170		74,393,170	74,393,170
Corporate stocks		215,360,403		215,360,403	215,360,403
Bank collective investment funds		64,116,506		64,116,506	64,116,506
		<u>358,631,084</u>		<u>358,631,084</u>	<u>358,631,084</u>
Investments not Categorized					
Investment pools				172,428,898	172,428,898
				<u>172,428,898</u>	<u>172,428,898</u>
Total Primary Government		<u>358,631,084</u>		<u>531,059,982</u>	<u>531,059,982</u>
Component Unit Investments					
Obligations of the U.S. Government and its Agencies	13,960,621			13,960,621	13,960,621
Mutual Funds Invested in U.S. Treasuries				123,588,878	123,588,878
Total Component Unit	<u>13,960,621</u>			<u>137,549,499</u>	<u>137,549,499</u>
Total Investments	<u>\$ 13,960,621</u>	<u>358,631,084</u>		<u>668,609,481</u>	<u>668,609,481</u>

CITY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended August 31, 2003

NOTE 3. PROPERTY TAXES

Levy, Assessment And Collection

The City's property tax is levied each October 1 on the assessed value listed as of January 1 for all real and personal property located in the City. A receivable for property taxes is recognized and recorded at the levy date. The adjusted assessed value for the roll as of January 1, 2003, upon which the 2003 levy was based, was \$17,697,062,466.

Taxes are due by January 31 following the October 1 levy date. During the year ended August 31, 2003, 96.8% of the current tax levy (October 1, 2002) was collected. The statutory lien date is January 1.

The methods of property assessment and tax collection are determined by Texas statute. The statutes provide for a property tax code, county-wide appraisal districts and certain exemptions from taxation, such as intangible personal property, household goods and family-owned automobiles.

The appraisal of property within the City is the responsibility of the El Paso Central Appraisal District. The El Paso Central Appraisal District is required under the Property Tax Code to assess all property within the appraisal district on the basis of 100% of its appraised value and is prohibited from applying any assessment ratios. The value of property within the appraisal district must be reviewed every three years; however, the City may require more frequent reviews of appraised values at its own expense. The City may challenge appraised values established by the appraisal district through various appeals and, if necessary, legal action.

The City is authorized to set tax rates on property within the City limits. However, if the adopted tax rate for operations exceeds the effective operating rate as calculated pursuant to the property tax code for the previous year by more than 8%, qualified voters of the City may petition for an election to determine whether to limit the tax rate increase to no more than 8%.

Through a contractual arrangement, the City of El Paso bills and collects property taxes for several other governmental entities as well as the City. The City is permitted by Article II, Section 5 of the State of Texas Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation for general governmental services, including the payment of principal and interest on general obligation long-term debt. Under the City Charter, a limit on taxes levied for general governmental services, exclusive of payments of principal and interest on general obligation long-term debt, has been established at \$1.85 per \$100 assessed valuation.

The tax rate to finance general governmental purposes, other than the payment of principal and interest on general obligation long-term debt, for the year ended August 31, 2003, was .5421 per \$100 assessed valuation. The City has a tax margin for general governmental purposes of \$1.3079 per \$100 assessed valuation and could levy \$231,459,880 in additional taxes from the assessed valuation of \$17,697,062,466 before the legislative limit is reached.

Property taxes that are measurable and available (receivable within the current period and collected within the current period or within 60 days thereafter to be used to pay liabilities of the current period) are recognized as revenue in the year of levy. Property taxes that are measurable, but not available, are recorded, net of estimated uncollectible amounts, as deferred revenues in the year of levy. Such deferred revenues are recognized as revenue in the fiscal year in which they become available.

The balance of delinquent property taxes receivable and property tax assessments included in deferred revenues as of August 31, 2003, are as follows:

Governmental activity:	General Fund		Debt Service	
	August 31, 2003	August 31, 2002	August 31, 2003	August 31, 2002
Property Taxes Receivable	\$ 8,175,461	7,679,426	2,697,105	2,540,348
Less allowance for uncollectibles	81,755	76,794	26,971	25,402
Net property taxes receivable	\$ 8,093,706	7,602,632	2,670,134	2,514,946
Deferred Ad Valorem Taxes	\$ 7,111,904	6,574,260	2,424,529	1,982,148

CITY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended August 31, 2003

NOTE 4. RECEIVABLES

Receivables are summarized below:

	Governmental activities					August 31, 2003
	General Fund	Community		Non Major Funds	Internal Service Funds	
		Development Block Grants Fund	Debt Service			
Property Taxes	\$ 8,175,461		2,697,105			10,872,566
Sales Taxes	7,476,795					7,476,795
Trade	544,452				62,671	607,123
Other	687,792			315,667		1,003,459
Fines and forfeits Due from Other	56,537,602					56,537,602
Government Agencies		2,663,551		4,167,215		6,830,766
Notes receivable - low income housing loans		36,612,504				36,612,504
Allowance for doubtful accounts	(24,445,941)	(5,258,438)	(26,971)			(29,731,350)
	<u>\$48,976,161</u>	<u>34,017,617</u>	<u>2,670,134</u>	<u>4,482,882</u>	<u>62,671</u>	<u>90,209,465</u>

	Business-type activities			
	El Paso International Airport	Department of Solid Waste Management	Mass Transit	August 31, 2003
Sales Taxes	\$ -		3,745,287	3,745,287
Trade	2,937,064		102,644	3,039,708
Notes	28,329			28,329
Due from other government agencies	892,271	30,684	2,647,090	3,570,045
Allowance for doubtful accounts	(302,400)		(456)	(302,856)
	<u>\$ 3,555,264</u>	<u>30,684</u>	<u>6,494,565</u>	<u>10,080,513</u>

CITY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended August 31, 2003

NOTE 5. CAPITAL ASSETS

Capital asset activity for the government-wide financial statements was as follows:

	Balances				Balances
	September 1, 2002	Transfers	Increases	Decreases	August 31, 2003
Governmental Activities: ¹					
Capital assets not being depreciated					
Land	\$ 132,253,626	-	881,526	-	133,135,152
Construction in progress	563,972	(3,000,000)	39,543,630	-	37,107,602
Total capital assets not being depreciated	<u>132,817,598</u>	<u>(3,000,000)</u>	<u>40,425,156</u>	<u>-</u>	<u>170,242,754</u>
Capital assets being depreciated					
Buildings	168,984,827	-	12,000	-	168,996,827
Improvements other than buildings	19,462,513	-	22,500	-	19,485,013
Vehicles and major equipment	74,450,622	-	10,081,882	7,960,447	76,572,057
Data processing equipment and software	3,561,448	-	3,112,502	-	6,673,950
Other capital assets	2,095,347	-	33,770	-	2,129,117
Infrastructure	587,253,594	3,000,000	-	-	590,253,594
Total capital assets, being depreciated	<u>855,808,351</u>	<u>3,000,000</u>	<u>13,262,654</u>	<u>7,960,447</u>	<u>864,110,558</u>
Less accumulated depreciation for:					
Buildings	76,300,823	-	3,373,288	-	79,674,111
Improvements other than buildings	15,742,934	-	592,245	-	16,335,179
Vehicles and major equipment	41,177,547	-	8,565,368	5,750,501	43,992,414
Data processing equipment and software	802,468	-	412,846	-	1,215,314
Other capital assets	1,366,086	-	358,632	-	1,724,718
Infrastructure	398,779,084	-	17,073,491	-	415,852,575
Total accumulated depreciation	<u>534,168,942</u>	<u>-</u>	<u>30,375,870</u>	<u>5,750,501</u>	<u>558,794,311</u>
Total capital assets, being depreciated, net	<u>321,639,409</u>	<u>3,000,000</u>	<u>(17,113,216)</u>	<u>2,209,946</u>	<u>305,316,247</u>
Governmental activities capital assets, net	<u>\$ 454,457,007</u>	<u>-</u>	<u>23,311,940</u>	<u>2,209,946</u>	<u>475,559,001</u>

Depreciation expense was charged to governmental functions/programs in the government-wide financial statements as follows:

Governmental Activities ¹	2003
General government	\$ 818,238
Public safety	6,364,492
Public Works	18,981,097
Public health	457,395
Parks	1,532,077
Library	158,181
Culture and recreation	1,914,610
Community and economic development	29,353
Total Depreciation Expense - Governmental Activities	<u>30,255,443</u>
Internal Service Funds	120,427
Depreciation Expense	<u>\$ 30,375,870</u>

¹ The capital assets of Internal Service Funds are included in governmental activities. In fiscal year 2003, Internal Service Funds capital assets increased by \$33,770 resulting in an ending balance of \$1,714,837. Depreciation expense of \$120,427 resulted in an ending accumulated depreciation balance of \$1,303,717, to arrive at a net book value of \$411,120.

CITY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

Year Ended August 31, 2003

NOTE 5. CAPITAL ASSETS (Continued)

	Balance September 1, 2002	Transfers	Increases	Decreases	Balance August 31, 2003
Business-type activities:					
El Paso International Airport					
Capital assets not being depreciated:					
Land	\$ 1,382,217	-	-	-	1,382,217
Construction in progress	16,561,373	(17,020,765)	6,104,903	-	5,645,511
Total capital assets not being depreciated	17,943,590	(17,020,765)	6,104,903	-	7,027,728
Capital assets being depreciated:					
Buildings	98,823,229	5,980,013	-	-	104,803,242
Improvements other than buildings	118,129,432	11,040,752	21,015	-	129,191,199
Vehicles and major equipment	10,629,813	-	456,293	220,561	10,865,545
Total capital assets being depreciated	227,582,474	17,020,765	477,308	220,561	244,859,986
Less accumulated depreciation for:					
Buildings	27,114,065	-	3,340,200	-	30,454,265
Improvements other than buildings	56,533,469	-	6,035,413	-	62,568,882
Vehicles and major equipment	7,167,166	-	1,064,361	201,620	8,029,907
Total accumulated depreciation	90,814,700	-	10,439,974	201,620	101,053,054
Total capital assets, being depreciated, net	136,767,774	17,020,765	(9,962,666)	18,941	143,806,932
El Paso International Airport capital assets, net	154,711,364	-	(3,857,763)	18,941	150,834,660
International Bridges					
Capital assets not being depreciated:					
Land	850,007	-	-	-	850,007
Construction in progress	434,281	-	647,814	-	1,082,095
Total capital assets not being depreciated	1,284,288	-	647,814	-	1,932,102
Capital assets being depreciated:					
Buildings	8,387,746	-	-	-	8,387,746
Improvements other than buildings	-	-	-	-	-
Vehicles and major equipment	2,676,689	-	-	-	2,676,689
Total capital assets being depreciated	11,064,435	-	-	-	11,064,435
Less accumulated depreciation for:					
Buildings	4,190,208	-	215,102	-	4,405,310
Improvements other than buildings	1,886,884	-	157,997	-	2,044,881
Vehicles and major equipment	-	-	-	-	-
Total accumulated depreciation	6,077,092	-	373,099	-	6,450,191
Total capital assets, being depreciated, net	4,987,343	-	(373,099)	-	4,614,244
International Bridges capital assets, net	6,271,631	-	274,715	-	6,546,346
Department of Solid Waste Management					
Capital assets not being depreciated:					
Land	-	-	-	-	-
Construction in progress	2,850,329	(2,850,329)	-	-	-
Total capital assets not being depreciated	2,850,329	(2,850,329)	-	-	-
Capital assets being depreciated:					
Buildings	512,100	-	-	-	512,100
Improvements other than buildings	487,780	-	-	-	487,780
Vehicles and major equipment	29,297,857	2,850,329	3,466,705	1,787,238	33,827,653
Total capital assets being depreciated	30,297,737	2,850,329	3,466,705	1,787,238	34,827,533
Less accumulated depreciation for:					
Buildings	305,352	-	10,242	-	315,594
Improvements other than buildings	433,500	-	21,278	-	454,778
Vehicles and major equipment	13,022,797	-	3,207,818	1,787,238	14,443,377
Total accumulated depreciation	13,761,649	-	3,239,338	1,787,238	15,213,749
Total capital assets, being depreciated, net	16,536,088	2,850,329	227,367	-	19,613,784
Department of Solid Waste Management capital assets, net	\$ 19,386,417	-	227,367	-	19,613,784

CITY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

Year Ended August 31, 2003

NOTE 5. CAPITAL ASSETS (Continued)

	Balance September 1, 2002	Transfers	Increases	Decreases	Balance August 31, 2003
Business-type activities:					
Mass Transit					
Capital assets not being depreciated:					
Land	\$ 4,201,475	-	-	-	4,201,475
Construction in progress	12,603,508	(6,466,096)	4,533,748	-	10,671,160
Total capital assets not being depreciated	<u>16,804,983</u>	<u>(6,466,096)</u>	<u>4,533,748</u>	<u>-</u>	<u>14,872,635</u>
Capital assets being depreciated:					
Buildings	12,718,051	3,755,016	-	-	16,473,067
Improvements other than buildings	21,079,950	2,711,080	-	-	23,791,030
Vehicles and major equipment	49,397,209	-	3,629,505	840	53,025,874
Total capital assets being depreciated	<u>83,195,210</u>	<u>6,466,096</u>	<u>3,629,505</u>	<u>840</u>	<u>93,289,971</u>
Less accumulated depreciation for:					
Buildings	5,116,622	-	438,216	-	5,554,838
Improvements other than buildings	4,738,511	-	1,283,170	-	6,021,681
Vehicles and major equipment	34,067,948	-	5,184,607	840	39,251,715
Total accumulated depreciation	<u>43,923,081</u>	<u>-</u>	<u>6,905,993</u>	<u>840</u>	<u>50,828,234</u>
Total capital assets, being depreciated, net	<u>39,272,129</u>	<u>6,466,096</u>	<u>(3,276,488)</u>	<u>-</u>	<u>42,461,737</u>
Mass Transit capital assets, net	<u><u>56,077,112</u></u>	<u><u>-</u></u>	<u><u>1,257,260</u></u>	<u><u>-</u></u>	<u><u>57,334,372</u></u>
All business-type activities:					
Capital assets not being depreciated:					
Land	6,433,699	-	-	-	6,433,699
Construction in progress	32,449,491	(26,337,190)	11,286,465	-	17,398,766
Total capital assets not being depreciated	<u>38,883,190</u>	<u>(26,337,190)</u>	<u>11,286,465</u>	<u>-</u>	<u>23,832,465</u>
Capital assets being depreciated:					
Buildings	120,441,126	9,735,029	-	-	130,176,155
Improvements other than buildings	139,697,162	13,751,832	21,015	-	153,470,009
Vehicles and major equipment	92,001,568	2,850,329	7,552,503	2,008,639	100,395,761
Total capital assets being depreciated	<u>352,139,856</u>	<u>26,337,190</u>	<u>7,573,518</u>	<u>2,008,639</u>	<u>384,041,925</u>
Less accumulated depreciation for:					
Buildings	36,726,247	-	4,003,760	-	40,730,007
Improvements other than buildings	63,592,364	-	7,497,858	-	71,090,222
Vehicles and major equipment	54,257,911	-	9,456,786	1,989,698	61,724,999
Total accumulated depreciation	<u>154,576,522</u>	<u>-</u>	<u>20,958,404</u>	<u>1,989,698</u>	<u>173,545,228</u>
Total capital assets, being depreciated, net	<u>197,563,334</u>	<u>26,337,190</u>	<u>(13,384,886)</u>	<u>18,941</u>	<u>210,496,697</u>
All business-type activities capital assets, net	<u><u>\$ 236,446,524</u></u>	<u><u>-</u></u>	<u><u>(2,098,421)</u></u>	<u><u>18,941</u></u>	<u><u>234,329,162</u></u>

Depreciation expense was charged to business-type activities as follows:

	2003
International airport operations	\$ 10,439,974
International bridges operations	373,099
Solid waste operations	3,239,338
Mass transit operations	6,905,993
	<u>\$ 20,958,404</u>

Interest costs incurred on the El Paso International Airport revenue bonds totaled \$2,087,441 in 2003. Interest cost as a component of the cost of construction in progress, is reported in accordance with Statements of Financial Accounting Standards Number 34 and Number 62.

CITY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

Year Ended August 31, 2003

NOTE 5. CAPITAL ASSETS (Continued)

Construction Commitments

	<u>Fund Equity Available</u>	<u>Remaining Commitment</u>
Governmental activities	\$ 79,741,819	29,960,589
Business-type activities	42,251,745	13,069,961
Total	<u>\$ 121,993,564</u>	<u>43,030,550</u>

Component Unit – EPWU

	<u>Beginning Balance</u>			<u>Ending Balance</u>
	<u>Feb. 28, 2002</u>	<u>Increases</u>	<u>Decreases</u>	<u>Feb. 28, 2003</u>
Capital assets, not being depreciated:				
Land and right-of-way	\$ 3,512,648	234,229		3,746,877
Land not in service	28,262,528	2,503,404	14,133	30,751,799
Construction work in progress	78,960,403	62,134,259	54,235,934	86,858,728
Total capital assets, not being depreciated	<u>110,735,579</u>	<u>64,871,892</u>	<u>54,250,067</u>	<u>121,357,404</u>
Capital assets, being depreciated:				
Wastewater plant	422,513,033	19,826,239	13,855	442,325,417
Water plant	396,632,591	54,100,052	311,094	450,421,549
Equipment and tools	20,622,978	1,731,131	268,681	22,085,428
Vehicles	9,802,834	895,943	522,065	10,176,712
Buildings and shops	8,097,119	6,650		8,103,769
Total capital assets, being depreciated	<u>857,668,555</u>	<u>76,560,015</u>	<u>1,115,695</u>	<u>933,112,875</u>
Less accumulated depreciation	<u>(339,064,137)</u>	<u>(28,922,346)</u>	<u>(1,115,695)</u>	<u>(366,870,788)</u>
Component unit capital assets, net	<u>\$ 629,339,997</u>	<u>112,509,561</u>	<u>54,250,067</u>	<u>687,599,491</u>

Land not in service is essentially unimproved land that EPWU has purchased for its surface and ground water rights and for watershed management and source water protection.

Construction in progress in the component unit represents additional water treatment and wastewater plants and a management information system. The component unit capitalizes interest cost as a component of the cost of construction in progress, in accordance with Statements of Financial Accounting Standards Number 34 and Number 62.

The component unit was committed to open contracts relating to construction projects totaling \$107,431,508 as of February 28, 2003.

CITY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended August 31, 2003

NOTE 6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

A. Interfund Receivables and Payables

Interfund receivable and payable balances at August 31, 2003, were as follows:

Due To:	Due From:			Total
	Governmental Activities:			
	Capital Projects	Other Governmental Funds	Internal Service Funds	
Governmental Activities:				
General Fund	\$ -	-	1,558,150	1,558,150
Other Governmental Funds	-	2,654,171	-	2,654,171
Internal Service Funds	77,708	-	-	77,708
Total Governmental Activities	77,708	2,654,171	1,558,150	4,290,029
Business-type Activities:				
International Bridges	150,000	-	-	150,000
Department of Solid Waste Management	5,356,186	-	-	5,356,186
Total Business-type Activities	5,506,186	-	-	5,506,186
Total	\$ 5,583,894	2,654,171	1,558,150	9,796,215

The City intends and expects to repay the \$2,654,171 due from Other Governmental Funds and \$1,558,150 due from Internal Service Funds in the next fiscal year. These balances are the fund overdrafts in the pooled cash and investment pool. The balance of \$5,583,894 due from Capital Projects Fund is the result of management's decision to record certain proceeds from debt issued to acquire capital assets for proprietary funds in the Capital Projects Fund. Liquidation of these balances occurs when management decides to acquire capital assets in the respective proprietary fund.

B. Transfers

Interfund transfers made during the year were as follows:

Transfer From:	Transfer To:				Total
	General Fund	Debt Service	Capital Projects	Other Governmental Funds	
Governmental Activities:					
General Fund	\$ -	-	163,958	367,965	531,923
Capital Projects	-	1,614,732	-	-	1,614,732
Other Governmental Funds	-	53,135	-	-	53,135
Internal Service Funds	250,000	-	-	-	250,000
Total Governmental Activities	250,000	1,667,867	163,958	367,965	2,449,790
Business-type Activities:					
El Paso International Airport	3,249,980	-	-	-	3,249,980
International Bridges	8,443,536	-	-	-	8,443,536
Department of Solid Waste Management	6,416,170	-	-	137,000	6,553,170
Mass Transit	3,750,000	-	-	-	3,750,000
Total Business-type Activities	21,859,686	-	-	137,000	21,996,686
Total	\$ 22,109,686	1,667,867	163,958	504,965	24,446,476

NOTE 6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (Continued)**B. Transfers (Continued)**

The transfer from the General Fund to the Capital Projects Fund represents management's decision to utilize investment interest revenues earned by the cash reserve fund to partially fund capital project equipment purchases for the City.

The transfer from the General Fund to the Other Governmental Funds represents management's decision to utilize General Fund resources to help pay for retaining lobbyists at the State and National levels.

The transfer from the Capital Projects Fund represents the transfer of investment interest revenue to Debt Service for those projects funded by bonded debt in which the debt covenants require such transfer.

The transfers from the El Paso International Airport, Solid Waste Management and Mass Transit Proprietary Funds to the General Fund represents management's decision to charge payments in lieu of taxes to the business-type activities.

The transfer from the International Bridge Proprietary Fund to the General Fund represents management's decision to transfer net assets in excess of debt covenants to the General Fund.

The transfer from the Solid Waste Management Fund to the Other Governmental Funds represents management's decision to use a portion of this proprietary fund's resources to fund graffiti cleanup projects in the City.

NOTE 7. OPERATING LEASES**A. Primary Government**

The City, as lessee, leases buildings, office space and equipment under various lease agreements. Generally, these lease agreements provide for cancellation in the event the City Council does not appropriate funding in subsequent fiscal years. Therefore, the City is not obligated beyond each fiscal year. Management expects the leases to continue. These leases are treated as operating leases for accounting purposes. Operating lease expenditures for the year ended August 31, 2003 amounted to \$3,132,460.

The City's commitments for such leases extend through August 2022 and future minimum lease payments are as follows:

<u>Fiscal Year Ending</u>	<u>Amount</u>
2004	\$ 1,305,759
2005	723,026
2006	662,526
2007	615,160
2008	476,888
2009 - 2013	326,998
Total	<u>\$ 4,110,357</u>

Additionally, the City, as lessor, leases certain buildings and equipment under various monthly lease agreements, which are cancelable.

A substantial portion of the airport terminal building and other areas are leased to third parties through operating leases. The majority of these include certified passenger airline leases, commercial and noncommercial aviation ground leases, industrial site leases, auto rental concession leases and food and beverage concession leases. These leases are for varying periods and require the payment of minimum annual rentals. Leases with concessionaires also require payment of percentage rents based on sales in

CITY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended August 31, 2003

NOTE 7. OPERATING LEASES (Continued)

A. Primary Government (Continued)

excess of stipulated amounts. Rental income in connection with these operating leases and various other monthly rental agreements for the year ended August 31, 2003, was \$12,978,948 including percentage contingent rents of \$2,172,887.

The following is a schedule of airport revenue from future minimum rentals on non-cancelable operating leases as of August 31, 2003:

<u>YEAR ENDING</u>	
2004	\$ 12,594,036
2005	12,337,208
2006	10,940,659
2007	7,447,546
2008	5,301,527
2009 - 2013	25,097,933
2014 - 2018	24,510,973
2019 - 2023	21,558,369
2024 - 2028	14,185,231
2029 - 2033	9,620,651
2034 - 2038	2,809,594
2039 - 2043	245,693
2044 - 2048	117,165
2049 - 2053	29,291
TOTAL	<u>\$ 146,795,876</u>

Historical costs of these leased assets and related accumulated depreciation were \$99,152,186 and \$28,933,851 respectively, as of August 31, 2003.

CITY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended August 31, 2003

NOTE 7. OPERATING LEASES (Continued)

B. Component Unit - EPWU

1. Leasing Arrangements with EPWU as Lessor

EPWU, as lessor, leases real properties under various long-term lease agreements under the operating method of accounting for leases. Minimum future rentals to be received on non-cancelable leases as of February 28, 2003 for each of the next five years and in the aggregate are:

<u>Year Ended the last day of February</u>	<u>Amount</u>
2004	\$ 462,998
2005	340,495
2006	249,886
2007	178,459
2008	79,191
Thereafter	<u>528,404</u>
Total Minimum Future Rentals	<u>\$ 1,839,433</u>

2. Leasing Arrangements with EPWU as Lessee

EPWU leases computer equipment and copiers under various long-term lease agreements under the operating method of accounting for leases. Minimum future payments as of February 28, 2003 for each of the next five years and in the aggregate are:

<u>Year Ended the last day of February</u>	<u>Amount</u>
2004	\$ 407,076
2005	340,694
2006	243,081
2007	44,533
2008	<u>26,330</u>
	<u>\$ 1,061,714</u>

NOTE 8. LONG-TERM OBLIGATIONS

A. Primary Government

1. General Obligation Debt - Capital Projects Funding

The Capital Projects Fund is used to account for the acquisition and construction of general government capital assets. Capital projects are funded primarily by the issuance of general obligation debt, other tax supported debt and intergovernmental revenues.

NOTE 8. LONG-TERM OBLIGATIONS (Continued)**A. Primary Government (Continued)****1. General Obligation Debt - Capital Projects Funding (Continued)**

General obligation debt, which includes general obligation bonds, certificates of obligation and contractual obligations, is collateralized by the full faith and credit of the City and is reported as an obligation in the Statements of Net Assets, Governmental and Business-type Activities. The City intends to retire its general obligation debt, plus interest, from future ad valorem tax levies and is required by ordinance to create from such tax revenues a sinking fund sufficient to pay the current interest due thereon and each installment of principal as it becomes due. The tax rate to finance the payment of principal and interest on general obligation long-term debt for the year ended August 31, 2003 was \$.177733 per \$100 assessed valuation.

The City Charter states that all indebtedness of the City which is supported by property tax shall not exceed ten percent of the total assessed valuation of the City's tax rolls. Ten percent of the FY 2003 total assessed valuation base equals approximately \$1,774,098,599. The City's legal debt margin was \$1,395,142,484. General obligation debt sold to fund fixed assets of proprietary funds is reported as an obligation of these proprietary funds, although they are not obligated by the applicable bond indentures to repay any portion of principal and interest on outstanding general obligation debt. However, the City intends for the proprietary funds to meet the debt service requirements.

There are a number of limitations and restrictions contained in the various general obligation bond indentures. The City believes it is in compliance with all significant limitations and restrictions.

2. Revenue Bonds

The City issues revenue bonds for which income derived from the assets acquired or constructed with the debt proceeds are pledged to repay the principal and interest on bonds. The bond ordinances for the Zaragoza Bridge revenue bonds contain limitations and restrictions, including but not limited to the establishment of a sinking fund equal to 1.25 times the average annual debt service on the bonds. A reserve of retained earnings in the amount of \$419,345 in the International Bridges Fund has been established to comply with that requirement. The City believes it is in compliance with all significant limitations and restrictions of its revenue bond ordinances.

The 1996 revenue bonds reported in the El Paso International Airport Fund were issued at a discount and have an unamortized discount balance of \$914,499 at August 31, 2003.

3. Notes Payable

The City has received loans in the International Bridges Fund for which income derived from the assets acquired or constructed with the loan proceeds are pledged to repay the principal and interest on loans. These loans are repayable from bridge tolls collected by the City and are not repayable from general revenues of the City.

CITY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended August 31, 2003

NOTE 8. LONG-TERM OBLIGATIONS (Continued)

A. Primary Government (Continued)

4. Long-Term Debt

The following summarizes significant facts about general obligation bonds, certificates of obligation, contractual obligations, revenue bonds and notes payable:

Purpose	Interest Rates		Amount
	at Issue date	August 31, 2003	
Governmental activities	3.25 - 8.25%	3.50 - 7.00%	\$ 406,960,000
Business-type activities	3.95 - 6.00%	3.25 - 8.00%	46,059,036
			<u>\$ 453,019,036</u>

5. Bonded and Other Indebtedness Issued during Fiscal Year Ended August 31, 2003

- In March 2003, the City issued \$44,010,000 of certificates of obligation to fund various improvements within the City and to pay costs associated with the issuance of the certificates. These certificates of obligation bear interest at rates ranging from 3.00% to 5.00%, with final payment on August 15, 2024.
- In fiscal year 2003, the City issued \$13,000,000 of commercial paper for projects approved by the 2000 election which authorized the issuance of general obligation bonds. Ultimately, the City will issue general obligation bonds to liquidate the commercial paper debt. The commercial paper bears interest at rates from 1.00% to 1.55%.

6. Bonds Authorized and Unissued

At August 31, 2003, authorized and unissued bonds consisted of general obligation bonds of \$91,105,000. Authorized general obligation bonds are for the purpose of financing the costs of flood control and library materials. The following is a schedule of authorized but unissued bonds at August 31, 2003.

	Date of Authorization	Amount Authorized	Bonds Unissued August 31, 2003	Approved by City Council for Issuance as CP Notes (1)	Amount Issued FY 2003
Parks	05/06/00	\$ 75,000,000	75,000,000	16,813,000	11,304,000
Library	05/06/00	26,095,000	26,095,000	20,052,000	696,000
Zoo	05/06/00	33,360,000	33,360,000	6,485,000	1,000,000
Museum	05/06/00	6,650,000	6,650,000	6,650,000	-
Total		<u>\$ 141,105,000</u>	<u>141,105,000</u>	<u>50,000,000</u>	<u>13,000,000</u>

(1) Note: The City has issued commercial paper notes in the principal amount of \$20,000,000. \$15,904,000 was issued for park purposes, \$1,905,000 for zoo purposes, \$2,016,000 for library purposes and \$175,000 for museum purposes.

NOTE 8. LONG-TERM OBLIGATIONS (Continued)**A. Primary Government (Continued)****7. Debt Service Requirements**

Bonded Debt Requirements (General Obligation Bonds, Certificate of Obligation Bonds, Contractual Obligation Bonds and Commercial Paper)

Year Ending August 31,	Governmental Activities	
	Principal	Interest
2004	\$ 44,800,000	20,084,927
2005	23,025,000	18,006,723
2006	31,630,000	16,919,296
2007	29,865,000	15,318,909
2008	27,630,000	13,828,354
2009 - 2013	120,415,000	49,743,149
2014 - 2018	65,175,000	25,561,801
2019 - 2023	41,295,000	12,389,110
2024 - 2028	23,125,000	2,564,894
Total	\$ 406,960,000	174,417,163

Revenue Bond Debt Service Requirements

Year Ending August 31,	Business-type Activities	
	Principal	Interest
2004	\$ 3,835,000	1,915,849
2005	4,030,000	1,720,929
2006	4,245,000	1,511,225
2007	4,465,000	1,288,338
2008	4,700,000	1,049,475
2009 - 2013	10,045,000	2,535,940
2014 - 2016	4,610,000	516,175
Total	\$ 35,930,000	10,537,931

CITY OF EL PASO, TEXAS**NOTES TO FINANCIAL STATEMENTS**

Year Ended August 31, 2003

NOTE 8. LONG-TERM OBLIGATIONS (Continued)**A. Primary Government (Continued)****7. Debt Service Requirements (Continued)****Notes Payable**

<u>Year Ending August 31,</u>	<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2004	\$ 874,490	306,412
2005	669,456	408,945
2006	693,943	379,459
2007	719,483	348,919
2008	746,120	319,282
2009 - 2013	4,172,027	1,069,983
2014 - 2018	1,903,516	241,185
2019 - 2022	350,000	35,000
Total	<u>\$ 10,129,035</u>	<u>3,109,185</u>

8. Advanced Refundings and Defeased Debt

In prior years, the City legally defeased certain outstanding general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments of the old bonds. Accordingly, the trust accounts and the legally defeased bonds are not included in the City's financial statements.

At August 31, 2003, the remaining outstanding balance of legally defeased bonds (Certificate of Obligation 1996 issue) is \$2,885,000.

CITY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

Year Ended August 31, 2003

NOTE 8. LONG-TERM OBLIGATIONS (Continued)

A. Primary Government (Continued)

9. Long-Term Obligations and Amounts Due Within One Year

	Balance September 1, 2002	Additions	Reductions	Balance August 31, 2003	Due Within One Year
Governmental Activities:					
Bonds/Commercial Paper Payable:					
General Obligation Bonds	\$ 187,225,000	-	12,600,000	174,625,000	12,575,000
Certificates of Obligation	151,615,206	40,399,000	6,518,526	185,495,680	7,142,690
Contractual Obligations	3,100,000	-	1,500,000	1,600,000	1,600,000
Commercial Paper - Short Term Obligation	7,000,000	13,000,000	-	20,000,000	20,000,000
Less: Unamortized (Discount) Premium	3,275,576	132,763	690,066	2,718,273	(690,066)
Total Bonds/Commercial Paper Payable	<u>352,215,782</u>	<u>53,531,763</u>	<u>21,308,592</u>	<u>384,438,953</u>	<u>40,627,624</u>
Compensated Absences	30,618,758	26,714,178	23,227,137	34,105,799	26,602,523
Deferred Revenue-Low Income Housing Loans	28,902,621	4,513,838	-	33,416,459	3,200,000
Arbitrage Rebate Liability	747,927	-	717,700	30,227	30,227
Accrued Health Claims	18,020,523	34,673,203	34,279,574	18,414,152	14,363,039
Claims and Judgements	372,230	483,075	349,896	505,409	505,409
Governmental Activities long-term liabilities	<u>430,877,841</u>	<u>119,916,057</u>	<u>79,882,899</u>	<u>470,910,999</u>	<u>85,328,822</u>
Business-type Activities:					
El Paso International Airport:					
Bonds Payable:					
Revenue Bonds	37,110,000	-	3,365,000	33,745,000	3,565,000
Less: Unamortized Discount	(983,955)	-	(69,456)	(914,499)	(69,455)
Total Bonds Payable	<u>36,126,045</u>	<u>-</u>	<u>3,295,544</u>	<u>32,830,501</u>	<u>3,495,545</u>
Compensated Absences	605,761	441,254	442,963	604,052	471,161
Total El Paso International Airport	<u>36,731,806</u>	<u>441,254</u>	<u>3,738,507</u>	<u>33,434,553</u>	<u>3,966,706</u>
International Bridges:					
Bonds/Notes Payable:					
Certificates of Obligation	-	150,000	-	150,000	27,606
Revenue Bonds	2,445,000	-	260,000	2,185,000	270,000
Notes Payable	5,244,811	5,288,000	403,775	10,129,036	874,490
Total Bonds/Notes Payable	<u>7,689,811</u>	<u>5,438,000</u>	<u>663,775</u>	<u>12,464,036</u>	<u>1,172,096</u>
Compensated Absences	59,568	48,449	43,782	64,235	50,103
Total International Bridges	<u>7,749,379</u>	<u>5,486,449</u>	<u>707,557</u>	<u>12,528,271</u>	<u>1,222,199</u>
Department of Solid Waste Management:					
Certificates of Obligation	25,034,794	3,461,000	3,406,474	25,089,320	3,454,704
Landfill Closure and Post-Closure	24,037,119	1,571,882	-	25,609,001	-
Delta Transfer Station Post-Closure	92,972	2,045	-	95,017	-
Compensated Absences	363,312	388,180	265,399	486,093	379,153
Total Department of Solid Waste Management	<u>49,528,197</u>	<u>5,423,107</u>	<u>3,671,873</u>	<u>51,279,431</u>	<u>3,833,857</u>
Mass Transit:					
Compensated Absences	777,885	751,677	565,912	963,650	751,647
Claims and Judgements	1,086,200	722,051	248,810	1,559,441	357,000
Hydrocarbon Clean-up	1,793,804	-	295,573	1,498,231	250,000
Total Mass Transit	<u>3,657,889</u>	<u>1,473,728</u>	<u>1,110,295</u>	<u>4,021,322</u>	<u>1,358,647</u>
Business-type activities Long-term liabilities	<u>\$ 97,667,271</u>	<u>12,824,538</u>	<u>9,228,232</u>	<u>101,263,577</u>	<u>10,381,409</u>

B. Component Unit - EPWU

1. Revenue Bonds

Water and Sewer Revenue Bonds, in the amount of \$288,987,000 at February 28, 2003, are equally and ratably secured by and payable from an irrevocable first lien on and pledge of the net revenue of EPWU.

CITY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended August 31, 2003

NOTE 8. LONG-TERM OBLIGATIONS (Continued)

B. Component Unit – EPWU (Continued)

2. Changes in Long-Term-Debt

Revenue Bonds changes during the year and balances, excluding deferred gain on refunding bond issues in the amount of \$1,584,235 at February 28, 2003 and deferred loss on refunding bond issues in the amount of \$590,264 at February 28, 2002, include the following individual issues:

	Dated	Original Amount	Interest Rates	Balance Outstanding Mar. 1, 2002	Additions During Year	Deletions During Year	Balance Outstanding Feb. 28, 2003
Revenue Bonds							
1988	11/01/88	\$ 22,000,000	4.00%	\$ 13,140,000	-	1,090,000	12,050,000
1990-B	12/01/90	8,000,000	0.00%	8,000,000	-	-	8,000,000
1992	09/01/92	36,170,000	4.00 to 6.30%	2,555,000	-	2,555,000	-
1993 SRF	09/01/93	25,000,000	2.60 to 4.85%	18,055,000	-	1,230,000	16,825,000
1993 Jr Lien	09/01/93	222,000	4.50 to 6.90%	30,000	-	9,000	21,000
1994-A	09/14/94	18,000,000	3.05 to 4.90%	13,895,000	-	790,000	13,105,000
1994-B	09/27/94	8,925,000	5.25 to 7.25%	3,060,000	-	380,000	2,680,000
1995	12/01/95	22,880,000	3.60 to 5.10%	19,430,000	-	95,000	19,335,000
1997	03/04/97	22,000,000	2.85 to 4.55%	19,325,000	-	770,000	18,555,000
1997-A	07/24/97	10,000,000	3.00 to 4.75%	8,585,000	-	385,000	8,200,000
1997-B Jr Lien	07/24/97	602,000	4.92 to 6.25%	210,000	-	20,000	190,000
1998	05/20/98	15,455,000	5.35%	13,265,000	-	845,000	12,420,000
1998-A	08/18/98	16,125,000	4.00 to 5.00%	13,865,000	-	815,000	13,050,000
1999-A	09/23/99	211,000	4.84 to 5.89%	204,000	-	7,000	197,000
1999-B	09/23/99	106,000	4.84 to 5.89%	103,000	-	3,000	100,000
1999-C	12/02/99	15,480,000	4.30 to 5.75%	14,985,000	-	520,000	14,465,000
1999-D	12/20/99	15,190,000	3.20%	14,505,000	685,000	535,000	14,655,000
2000	12/19/00	13,210,000	4.875 to 5.750%	13,210,000	-	375,000	12,835,000
2001	08/01/01	16,265,000	2.40 to 4.50%	16,265,000	-	-	16,265,000
2001-A	12/15/01	88,780,000	4.45 to 6.00%	88,780,000	-	1,495,000	87,285,000
2002	01/01/02	7,520,000	0.15 to 3.35%	7,520,000	-	-	7,520,000
Total Bonds Outstanding				288,987,000	685,000	11,919,000	277,753,000
Less Current Maturities				(11,919,000)			(14,826,000)
Total Component Unit - EPWU				\$ 277,068,000			262,927,000

3. Annual Revenue Bond Debt Service Requirements

Year Ending February,	Principal	Interest	Total
2004	\$ 14,826,000	12,743,025	27,569,025
2005	15,458,000	12,072,247	27,530,247
2006	14,297,000	13,405,988	27,702,988
2007	13,637,000	13,801,660	27,438,660
2008	16,703,000	10,160,733	26,863,733
2009 - 2013	85,145,000	38,571,012	123,716,012
2014 - 2018	61,151,000	21,596,688	82,747,688
2019 - 2023	39,936,000	8,951,620	48,887,620
2024 - 2027	16,600,000	2,270,625	18,870,625
Totals	\$ 277,753,000	133,573,598	411,326,598

NOTE 8. LONG-TERM OBLIGATIONS (Continued)**B. Component Unit – EPWU (Continued)****4. Advance Refundings**

The 2001A advance refunding resulted in a net gain of \$2,109,029 which will be accreted over the next four years. EPWU in effect decreased its total debt service by \$269,322 over the next four years. This was done in order to structure the existing debt in such a way as to allow for the financing of the upcoming capital improvement programs and mitigate the required rate increases over the next five years. This resulted in an economic gain (difference between the present values of the old and new debt service payments) of \$216,922.

5. Debt Covenants

The bond ordinances require EPWU to maintain revenues in each fiscal year, after deduction for maintenance and operation expenses, in the amount of at least 1.5 times the debt service requirements in such year. EPWU believes it is in compliance with this covenant.

6. Commercial Paper

In August 1997, the PSB-City of El Paso approved a Commercial Paper Program in the amount of \$50,000,000. The purpose of the Commercial Paper Program is to provide funds for the interim financing of a portion of the costs of capital improvements to the system.

The borrowings under the Commercial Paper Program are equally and ratably secured by and are payable from (i) the proceeds from the sale of bonds or additional borrowing under the Commercial Paper Program and (ii) borrowing under and pursuant to the revolving credit agreement.

EPWU and JP Morgan Chase Bank (Bank) have entered into a revolving credit agreement (Credit Agreement) pursuant to which the Bank is obligated under the Credit Agreement to loan to the City amounts not to exceed \$50,000,000 as amended, for the purpose of paying amounts due on the Commercial Paper Program. Any borrowing under the Credit Agreement is equally and ratably secured by and payable from the above-described sources pledged for payment of the Commercial Paper Program and from a pledge of the net revenues of the system, such pledge being subordinate to the pledge of net revenues securing all senior lien obligations. Management intends to continue the re-marketing of the tax exempt commercial paper notes as it intends to maintain a portion of its debt in variable rates.

Since the commercial paper represents activity that is the result of EPWU's long-term financing plan, the amounts outstanding are presented as long term. The commercial paper can be sold in \$100,000 increments and matures from one to 270 days. As of February 28, 2003, the following amounts were outstanding:

<u>February 28, 2003</u>	<u>Maturity Date</u>	<u>Interest Rate</u>
\$ 3,000,000	March 3, 2003	1.10%
7,000,000	March 4, 2003	1.10%
5,000,000	March 10, 2003	1.10%
5,000,000	March 27, 2003	1.10%
5,000,000	March 31, 2003	1.05%
<u>\$ 25,000,000</u>		

NOTE 8. LONG-TERM OBLIGATIONS (Continued)**C. Solid Waste Landfill Closure And Post-Closure Care Cost**

The City owns and operates two landfills located in the East (Clint) and Northeast (McCombs) areas of the City of El Paso. Closure and post-closure care of the landfills are subject to the requirements of Subtitle D of the Resource Conservation and Recovery Act (P.L. 94/580) and Sections 330.250-256 of Title 30 of the *Texas Administrative Code* administered by the Texas Commission on Environmental Quality (TCEQ), formerly the Texas Natural Resource Conservation Commission (TNRCC). These regulations require the City to place a final cover on each landfill when it ceases to accept waste and to perform certain maintenance and monitoring functions for thirty years after the closure of each landfill.

During fiscal year 2002, the City hired independent consultants to prepare a revised estimate of the total closure and post-closure costs for the landfills. The estimated total closure and post-closure costs, adjusted by an inflation factor specified by the TCEQ, is \$51.7 million at August 31, 2003. The recognized portion of the total liability, \$25.6 million, is computed based on the percentage of landfill capacity used, approximately 49.5%, as of August 31, 2003. The remaining estimated total current cost of closure and post closure care remaining to be recognized is \$26.1 million.

Clint Landfill – This landfill is currently accepting solid waste and capacity used is 98% at August 31, 2003. The estimated closure and post-closure cost liability of \$18.0 million is included in the recorded liability. A permit application to TCEQ for additional landfill capacity is pending.

McCombs Landfill – This landfill is currently accepting solid waste and capacity used is 22% at August 31, 2003. The estimated closure and post-closure cost liability of \$7.6 million is included in the recorded liability. Estimated remaining useful life is 35 years.

TCEQ review of the revised closure/post-closure cost estimate is pending. The City is confident that TCEQ will accept the new estimate. At August 31, 2003, the estimated total liability is \$65.5 million, reflecting an inflation factor applied to the previous liability as prescribed by TCEQ.

Actual costs may be higher due to inflation, changes in technology or changes in regulations. Closure and post-closure care financial requirements will be met by the Department of Solid Waste Management, an enterprise fund and part of the City.

Sections 330.280-286 of Title 30 of the *Texas Administrative Code* requires landfill owners to demonstrate financial assurance that they will have sufficient financial resources to satisfy closure and post-closure care expenses at such time as these become payable. The regulations provide various means by which a municipality may demonstrate financial assurance. For the year ended August 31, 2002, the City met all of the financial tests required by the TCEQ and will demonstrate financial assurance to the TCEQ by way of the City's most recent bond rating and/or financial ratios computed using the audited financial statements of this Comprehensive Annual Financial Report.

D. Solid Waste Management Transfer Station

The City owns and operates a transfer process facility for solid waste near Delta Street in El Paso (called Delta Transfer Station). Beginning in March 2000, Section 330.282 of Title 30, the *Texas Administrative Code*, administered by the TCEQ, required "a detailed written cost estimate, in current dollars, showing the cost of hiring a third party to close the process facility by cleaning up the litter and debris from the site and the equipment, hauling the litter and debris to an approved landfill and to render the facility closed by dismantling vital operational parts and locking up the facility." At August 31, 2003, the estimated total cost of closure of the Delta Transfer Station is \$95,017. The TCEQ, pending review and acceptance of this estimate, utilizes the previous estimate of \$275,705.

CITY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended August 31, 2003

NOTE 8. LONG-TERM OBLIGATIONS (Continued)

E. Arbitrage Rebate Payable

The City's financial advisor has determined that the City may have earned interest revenue on unused bond proceeds in excess of amounts allowed by applicable Federal regulations which may have to be rebated to the Federal government. The estimated amount rebatable, \$30,227 at August 31, 2003, is recorded as a liability in the Basic Financial Statements.

NOTE 9. RESTRICTED NET ASSETS

El Paso International Airport

The El Paso International Airport (Airport) has various assets which are restricted for specific use in accordance with an agreement with the United States Government entered into in 1950 whereby 1,907 acres of land were donated to the Airport. Any revenues derived from the sale, lease or other use of this land must be utilized for the development, improvement, operation and maintenance of the Airport subject to the approval of the Federal Aviation Administration. Earnings from invested funds may be used for the purposes previously described. Under this agreement, advances to other Airport funds for development and improvement of Airport facilities are permitted, subject to approval from the Federal Aviation Administration.

International Bridges

The International Bridges Fund is required by bond debt requirements to restrict certain amounts for future debt service, repairs and maintenance of the Zaragoza Bridge.

Mass Transit

The Mass Transit Fund has restricted net assets required to match Federal grants.

Component Unit - EPWU

Based upon certain bond covenants and other requirements, EPWU is required to establish and maintain prescribed amounts of resources (consisting of cash and temporary investments) that can be used only to service outstanding debt and other activities specifically restricted (construction, improvements and customer deposits).

Business-type Activities

The balances of the restricted net assets accounts in the enterprise funds are as follows:

Restricted for debt service:	
El Paso International Airport	\$ 17,162,290
International Bridges	419,345
Restricted for capital projects:	
Mass Transit	5,203,060
Restricted for passenger facilities:	
El Paso International Airport	10,031,631
Total restricted net assets	<u>\$ 32,816,326</u>

NOTE 10. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Claim liabilities are estimated considering the effects of inflation, recent claim settlement trends including frequency and amounts of payouts and other economic and social factors, including the effects of specific, incremental claim adjustment expense, salvage and subrogation.

NOTE 10. RISK MANAGEMENT (Continued)**A. Internal Service Funds**

Provisions under various types of risk are presented below:

Internal Service Funds account for certain self-insured activities. These include Workers' Compensation, Group Health and Unemployment Compensation. The premiums are recognized as revenues in the Internal Service Funds and as expenditures or expenses in the Governmental and Proprietary fund types, as appropriate. Accruals for unpaid claims and claims incurred but not reported are reflected in the accompanying Basic Financial Statements as other claims and judgments. The provision for claims incurred but not reported is based on City experience since the inception of the insurance programs. The total estimated claims payable at August 31, 2003 is \$18,414,152 of which \$14,209,152 represents workers' compensation claims reserve losses. Employees of EPWU (the proprietary component unit) also participate in the group health plan which is managed by the City. The total claims liability reported in the Internal Service Funds at August 31, 2003, is based on the requirements of GASB Statement Number 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. No settlements in excess of insurance coverage were made in any of the prior three fiscal years.

Changes in the Funds' claims liability amount in fiscal 2002 and 2003 were:

	Workers' Compensation	Group Health	Unemployment Compensation	Total
Claims liability at August 31, 2001	\$ 11,434,384	3,225,265	47,257	14,706,906
Incurred claims	9,926,857	26,749,431	405,735	37,082,023
Payment on claims	<u>(9,742,122)</u>	<u>(23,573,292)</u>	<u>(452,992)</u>	<u>(33,768,406)</u>
Claims liability at August 31, 2002	11,619,119	6,401,404	-	18,020,523
Incurred claims	9,355,860	24,974,206	343,137	34,673,203
Payment on claims	<u>(6,765,827)</u>	<u>(27,170,610)</u>	<u>(343,137)</u>	<u>(34,279,574)</u>
Claims liability at August 31, 2003	<u>\$ 14,209,152</u>	<u>4,205,000</u>	<u>-</u>	<u>18,414,152</u>

B. General Liability Insurance

The City is self-insured for general, police officers and automobile liability, with the exception of the Mass Transit Department's fleet of vehicles, liability for the El Paso International Airport, police auto liability and certain other catastrophic liability for which the City is insured. Expenditures for self-insured liabilities are accounted for in the General Fund, which will pay any liabilities incurred.

The City has joined together with other governments in the Texas Municipal League Intergovernmental Risk Pool (Pool). The City pays an annual premium to the Pool for its police auto and motor pool vehicles insurance coverage. The interlocal agreement with the Pool provides that the Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 to \$1,000,000 for each insurance event. The City anticipates no contingent losses.

The Pool has published its own financial report which can be obtained from the Texas Municipal League Intergovernmental Risk Pool, Austin, Texas.

The City continues to carry commercial fidelity bonds for elected officials and for management.

C. Property and Casualty Insurance

Property, casualty, boiler and machinery insurance is provided by a commercial carrier.

NOTE 10. RISK MANAGEMENT (Continued)**D. Workers' Compensation Insurance**

The City self-insures against workers' compensation claims.

E. Group Health and Life Insurance

The City maintains a group health insurance plan for active and retired employees and their eligible dependents through two self-insured plans of benefits. One plan is administered by Texas Municipal League and a second plan is administered by Access HealthSource, Inc.. Reinsurance coverage limits the annual liability. Contributions to the fund are provided by both the City and participating employees. The group life insurance plan is provided by a commercial carrier. Costs are recorded in the fund from which the employees' compensation is paid.

F. Unemployment Compensation Insurance

The City self-insures for unemployment compensation claims through an agreement with the Texas Workforce Commission (TWC). Under the agreement, TWC administers all claims and is reimbursed by the City for claims incurred plus administrative charges.

NOTE 11. COMMITMENTS AND CONTINGENCIES**A. Litigation and Claims**

Various claims and lawsuits are pending against the City in addition to those accrued at August 31, 2003. Certain lawsuits have not been accrued for because the amount of the loss cannot be reasonably estimated at this time. It is the City's opinion that resolution of these matters will not have a material adverse effect on the financial condition of the City.

B. Environmental

In May 1991, diesel fuel was discovered to be leaking from underground storage tanks at the City's bus maintenance facility. City management believes the leak began during 1990, with over 875,000 gallons of diesel fuel leaking into and contaminating the soil and water table surrounding and underneath the maintenance facility. The TCEQ was notified of the leak and clean up procedures began. The TCEQ is monitoring the clean up process, which involves five phases, including the assessment phase and four product recovery and soil remediation phases.

The estimated total clean up cost for the entire project is \$7,606,240. The City has expended approximately \$4,110,508 to date, net of reimbursement from the TCEQ Petroleum Storage Tank Remediation Fund of approximately \$1,838,167. The City paid \$295,572 during the current fiscal year. It is estimated that the clean up process will continue through the end of 2005. As of August 31, 2003, the City has a liability recorded in the Enterprise Fund of \$1,498,231 for the remaining liability.

Due to the uncertainties surrounding this type of clean up project, it is possible that actual clean up costs may be higher than estimated.

C. Grants

The City has received Federal and State financial assistance in the form of grants and entitlements that are subject to review and audit by the grantor agencies. Such audits could result in requests for reimbursement by the grantor agency for expenditures disallowed under terms and conditions specified in the grant agreements. In the opinion of City management, such disallowances, if any, will not be significant.

NOTE 11. COMMITMENTS AND CONTINGENCIES (Continued)**D. Other Bond Issues**

The City has, in prior years, participated in several issues of Industrial Revenue Bonds and International Airport Special Facilities Revenue and Refunding Bonds, issued for the purposes of constructing privately owned manufacturing, commercial and other related facilities within the City. These bonds are neither direct nor contingent liabilities of the City, as the revenue from the lease agreements and property purchased with the bond proceeds are pledged for the total payment of the principal and interest on the bonds and the bondholders can look only to these sources for repayment.

At August 31, 2003, no Industrial Revenue Bonds issued by the City were outstanding.

On November 19, 1991, the City issued \$13,975,000 in City of El Paso International Airport Special Facilities Revenue Refunding Bonds (Marriott Corporation Project). These bonds refunded a 1981 issue and extended principal payments to March 1, 2016 with interest at 7.75% per annum. At August 31, 2003, all of these bonds remained outstanding (the first principal payment is not scheduled until March 1, 2012).

NOTE 12. COST SHARING ARRANGEMENTS**A. City-County Health District**

The City participates with the County of El Paso, Texas in an agreement for the operation of the City-County Health District (Health District). As lead agency, the City is responsible for the planning, budgeting and operation of the Health District. The City provides personnel, financing and accepts Federal and State grants on behalf of the Health District. The County reimburses the City for its portion of cost of operations.

The City holds title to the Health District's assets and the Health District's operations are reported in the General Fund of the City.

B. Convention and Tourism Center

The City has entered into an agreement with the County of El Paso to share costs associated with the Convention and Tourism Center. The City operates the Center and the County has pledged 1.25 points of the County's hotel/motel tax revenue to support the operation of the Center. Operations are reported in the General Fund of the City.

NOTE 13. POST-EMPLOYMENT HEALTH CARE BENEFITS

In addition to providing pension benefits, the City provides certain health care benefits for retired employees. Substantially all of the City's employees may become eligible for those benefits if they reach normal retirement age while working for the City. Retirees pay premiums ranging from \$156.47 per month to \$761.99 per month depending on the coverage elected. The City's adopted budget policy is that retirees must pay 50% of the cost of coverage. The cost of retiree health care benefits is recognized as an expenditure in the Internal Service Self-Insurance Fund as liabilities are incurred. Of 2,685 retirees eligible, there were 790 retirees covered under this plan at August 31, 2003. Dependent coverage was provided for 414 of the retirees. Total benefits paid to retirees during fiscal year 2003 was \$4,102,295.

CITY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended August 31, 2003

NOTE 14. PENSION PLANS

The employees of City of El Paso and EPWU participate in one of two single-employer defined benefit pension plans: the City Employees' Pension Fund (CEPF) and the Firemen and Policemen's Pension Funds (FPPF), which consists of separate divisions for firemen (FPPF-Firemen Division) and policemen (FPPF-Policemen Division). These pension plans are administered by separate boards of trustees as described in Note 1. The CEPF was established in accordance with authority granted by Chapter 2.64 of the El Paso City Code and is reported as a blended component unit of the City. The FPPF was established in accordance with authority granted by Article 6243b of *Vernon's Annotated Texas Statutes* and is not a component unit of the City. Each pension plan issues stand-alone financial statements which may be obtained from the respective funds' administrative offices.

Firemen and Policemen's Pension Funds	8201 Lockheed Drive Suite 229 El Paso, TX 79925
City Employees' Pension Fund	City of El Paso Two Civic Center Plaza El Paso, TX 79901

A. Membership

Membership of each plan consisted of the following:

	<u>August 31, 2003</u>	<u>June 30, 2002</u>	
	CEPF	FPPF Firemen Division	FPPF Policemen Division
Retirees and beneficiaries receiving benefits	1,512	494	604
Terminated plan members entitled to but not yet receiving benefits	44	1	3
Active plan members	4,193	684	1,105
Total	<u>5,749</u>	<u>1,179</u>	<u>1,712</u>

B. City Employees' Pension Fund

1. Plan Description

The CEPF covers substantially all full-time employees of the City except for uniformed fire fighters and police officers who are covered under the FPPF. Non-employer contributions are limited to participating employees of the respective entities. The designated purpose of the CEPF is to provide retirement, death and disability benefits to participants or their beneficiaries.

Membership is mandatory for classified employees (except permanent part-time employees). For non-classified employees, membership is mandatory after July 1997. Classified employees include all persons who are permanent, full-time employees and are not otherwise excluded from the CEPF.

Participants who leave the plan before completion of five years of service receive a refund of their contributions. Participants leaving the plan with more than five years of service receive their contributions plus interest at 5.5%, compounded annually, provided they are not eligible for normal retirement. Participants become vested after ten years of service. Normal retirement is the earlier of (i) fifty-five years of age with ten years of service or (ii) thirty years of service regardless of age. Participants who have both completed ten years of service and attained age forty may retire but defer receiving pension payments until they reach normal retirement age.

NOTE 14. PENSION PLANS (Continued)**B. City Employees' Pension Fund (Continued)****1. Plan Description**

Alternatively, such vested participants may elect an early retirement which will provide an actuarially reduced pension benefit payment upon termination.

Persons retiring and eligible to receive benefits receive monthly pension payments in the amount of 2.5% of average monthly gross earnings received by the employee during the three years immediately prior to retirement or 2.5% of the average monthly base salary and longevity pay received by the employee during the year immediately prior to retirement or 2.5% of the monthly base salary and longevity pay for the month immediately prior to retirement, whichever is greater, multiplied by the number of completed years of service, plus .2083 of 1% of such average for each additional completed or fractional part of a month of service. A reduced pension benefit is available to surviving spouses and dependents.

2. Basis of Accounting

The CEPF financial statements are prepared using the accrual basis of accounting. Employer and plan members contributions are recognized in the period in which employees provide services to the entity. Benefits and refunds are recognized when paid in accordance with the terms of each plan.

3. Method Used to Value Investments

Investments are reported at fair value. The fair value of investments is determined by the latest bid price or by the closing exchange price at balance sheet dates (market value). The fair value of investments in bank collective investment funds is determined by the third party investment managers based on the market values of the underlying securities in the funds. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

4. Concentration of Investments

The following table presents the fair value of investments that represent 5% or more of the CEPF's net assets available for benefits at August 31, 2003. These investments are in bank collective investment funds which consist of diversified portfolios of investments.

	<u>Shares</u>	<u>Fair Value</u>
EB Stock Index Fund		
Mellon Capital Management Corporation	25,538	\$ 26,950,139
EB MCM Intermediate Government Bond Index Fund		
Mellon Capital Management Corporation	148,621	28,125,413

5. Contributions

Contribution rates for the CEPF are based upon local statutes and are not actuarially determined. However, each time a new actuarial valuation is performed, contribution requirements are compared to the actuarially determined amount necessary to fund service costs and amortize the unfunded actuarial accrued liability (using entry-age-normal cost method) over thirty years. As of the most recent actuarial valuation, the contribution rate was 17% of annual covered payroll.

CITY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended August 31, 2003

NOTE 14. PENSION PLANS (Continued)

B. City Employees' Pension Fund (Continued)

5. Contributions (Continued)

Contributions were made as follows:

	Year Ended August 31, 2003	
	Amount	Required Contribution Rate
Employer contributions	\$ 12,588,093	10.25%
Employee contributions	8,535,868	6.75%
Total contributions	\$ 21,123,961	17.00%

6. Securities Lending

The CEPF entered into securities lending transactions during fiscal 2003 with broker/dealers for which fees were paid to the CEPF. The CEPF Board may legally and contractually authorize the use of CEPF's securities for lending transactions. Parameters are set with CEPF's investment guidelines for securities lending transactions. These guidelines require that all securities lending occur with specified broker/dealers and securities be collateralized using U.S. Treasuries at 102% of the fair value of the securities. U.S. Treasuries used as collateral are marked to market on a daily basis to ensure that 102% collateralization of the fair value of investments is always maintained. The CEPF may not pledge or sell the collateral securities except on default of the borrower. Because of this, CEPF administration believes there is minimal credit risk associated with securities lending transactions. There is no loss indemnification provided to CEPF by the investment managers or broker/dealers. There is no cost associated with securities lending. As of August 31, 2003, securities loaned to others, at fair value, consisted of:

U. S. Government securities	\$ 4,846,742
Corporate bonds	4,353,098
Corporate stocks	13,051,506
Agency securities	5,006,544
Total	<u>\$ 27,257,890</u>

7. Three-Year Trend Information

The latest actuarial valuation date was September 1, 2002. Trend information compares the annual required contribution to annual pension cost and the resultant net pension obligation as required by GASB Statement No. 27.

Fiscal Year	Annual Required Contribution (ARC)	Annual Pension Cost (APC)	Percentage Contributed	Net Pension Obligation (NPO)
2003	\$ 12,573,522	12,573,522	100%	-
2002	11,804,578	11,804,578	100%	-
2001	11,130,741	11,130,741	100%	-

NOTE 14. PENSION PLANS (Continued)**C. Firemen and Policemen's Pension Fund**

The Firemen and Policemen's Pension Fund is not a component unit of the City and no further disclosures are required. However, City management has decided to include the following information on the FPPF.

1. Plan Description

The designated purpose of the FPPF is to provide retirement, death and disability benefits to participants or their beneficiaries.

The FPPF is a defined benefit pension plan covering uniformed firefighters and police officers employed by the City of El Paso. Non-employer contributions are limited to participating employees. The City of El Paso is the only participating employer. The City's contributions to the FPPF are limited to 18% of compensation as provided under Article 6243b of *Vernon's Annotated Texas Statutes*.

The FPPF - Firemen Division is a defined benefit, contributory retirement plan covering uniformed employees of the Fire Department. Participants are required to contribute 15.28% of their compensation to the FPPF.

The FPPF - Policemen Division is a defined benefit, contributory retirement plan covering uniformed employees of the Police Department. Participants are required to contribute 11.89% of their compensation to the FPPF.

Under both divisions, membership is mandatory and effective upon commencement of the probationary period. Participant contributions are not refunded if a participant terminates with less than five years of service and all benefits under the FPPF are terminated. Participant contributions (without interest) are refunded upon request if a participant terminates with five or more years of service but less than twenty years of service. All benefits under the FPPF are terminated if contributions are refunded.

A provision was added to allow active members to elect Back DROP for a minimum of six months and for not more than 30 months.

Upon completion of ten or more years of service, a participant may terminate his service for reasons other than disability or death and receive a pension commencing at age fifty or immediately upon date of termination of service if at least fifty years of age at the time of termination. The pension benefit is equal to 2.75% times final compensation, times the number of years of service, not to exceed 28 years. Normal retirement occurs when employees reach age forty-five and have twenty years of service. Retirement benefits are computed based upon 2.75% of the participant's final compensation times the number of years of service, not to exceed 77% of a participant's final compensation multiplied by the applicable actuarial reduction factor (early retirement). A reduced pension benefit is permitted with twenty-eight years of service and attained age commencing at age thirty-eight.

Final compensation is based upon the participant's highest wages in any calendar month within the 12 months preceding retirement excluding overtime pay. Except for disability pensions, a participant's final rank must have been held for at least six months in order to use the monthly pay at the higher rank. A surviving spouse receives 100% of the retiree's pension subject to certain provisions. A participant may receive disability benefits resulting from a total and permanent disability from an injury in the line of duty or any injury not due to the member's own fault. The disability benefit is equal to 2.75% of final compensation times the number of years of service, not to exceed twenty-eight years, with a minimum benefit of 50% of final compensation. Cost-of-living adjustments are granted to individuals retiring after March 23, 1980, subject to applicable waiting periods, except for deferred retirees.

NOTE 14. PENSION PLANS (Continued)**C. Firemen and Policemen's Pension Fund (Continued)****2. Basis of Accounting**

The FPPF is maintained under the provisions of Article 6243b of *Vernon's Annotated Texas Statutes*. All current FPPF provisions are set forth in a resolution entitled "El Paso Firemen and Policemen's Pension Fund" effective October 16, 1996, as well as state statute. Benefit provisions, contribution obligations and funding policy of the FPPF are established and amended in accordance with authority granted by Article 6243b of *Vernon's Annotated Texas Statutes*. The costs of administering the FPPF are paid out of the Fund's assets.

The FPPF financial statements are prepared using the accrual basis of accounting. Employer and participant contributions are recognized in the period in which employees provide services to the entity. Benefits and refunds are recognized when paid in accordance with the terms of each plan.

3. Contributions Required and Contributions Made

Funding policies provide for periodic employer and participant contributions as established by the City Charter, the Board of Trustees and a vote of active participants in accordance with Article 6243b of *Vernon's Annotated Texas Statutes*. Actuarial valuations are prepared biennially for the FPPF. The FPPF's actuary has indicated that, under the current contribution rate, the FPPF will never accumulate sufficient assets to cover the Unfunded Actuarial Accrued Liability (UAAL). Based upon the results of the actuarial evaluations, if present contribution requirements are insufficient to accumulate sufficient assets to amortize the unfunded actuarial accrued liability, the FPPF's Board of Trustees, after approval by secret ballot of the rank and file policemen or firemen, could increase participant contributions or decrease participant benefits to maintain the actuarial integrity of the system. The City's contribution is determined by a formula set forth in the City Charter.

Required contributions were made as follows:

Fiscal year ended:	Firemen Division		Policemen Division	
	Amount	Required Contribution Rate	Amount	Required Contribution Rate
June 30, 2002				
Employer contributions	\$ 5,400,250	18.00%	\$ 9,584,013	18.00%
Participant contributions	4,181,659	15.28%	5,769,579	11.89%
Other contributions	580	N/A	-	N/A
Total contributions	<u>9,582,489</u>		<u>15,353,592</u>	
June 30, 2001				
Employer contributions	5,162,301	18.00%	9,459,775	18.00%
Participant contributions	3,695,182	12.99%	5,255,951	10.11%
Other contributions	580	N/A	-	N/A
Total contributions	<u>8,858,063</u>		<u>14,715,726</u>	
June 30, 2000				
Employer contributions	4,737,346	18.00%	8,837,543	18.00%
Participant contributions	3,406,821	12.99%	4,915,137	10.11%
Other contributions	1,115	N/A	-	N/A
Total contributions	<u>8,145,282</u>		<u>13,752,680</u>	

CITY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS

Year Ended August 31, 2003

NOTE 15. FUND DEFICITS

The internal service funds of the City had deficit net assets as follows:

	<u>Supply and Support Funds</u>	<u>Self Insurance Funds</u>
Net asset deficit	<u>\$ (113,875)</u>	<u>(20,074,242)</u>

Management plans to decrease these deficits over the next two fiscal years.

NOTE 16. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

A summary, by department, of expenditures exceeding appropriations at the legal level of budgetary control is as follows:

<u>General Fund</u>	
Department:	
General government:	
Mayor and Council	\$ (148,228)
Municipal Clerk	(10,342)
Financial Services	(101)
Purchasing	(273)
Information Technology	(77,869)
City Attorney	(85,071)
Office of Management and Budget	(167,468)
Planning	(2,016)
Personnel	(10,664)
Tax Office	(380,078)
Public safety:	
Police Department	(361,246)
Fire Department	(130,013)
Municipal Court	(7,151)
Public works:	
Administration	(645,342)
Engineering	(8,818)
Building Services	(58,785)
Streets	(921,078)
City-County Health	(254,290)
Parks Department	(159,456)
Library	(7,517)
Culture and recreation:	
Art Museum	(43,773)
Arts Resources	(34)
Wilderness Park Museum	(161)
Zoo	(259)
Economic Development	(9,323)
Community and human development	(4,481)
Nondepartmental:	
Operating contingency	(43,558)

Expenditures exceeding appropriations were funded through revenue sources in excess of the budget or unexpended appropriations within the same department or function. Fund balance was not utilized.

NOTE 17. SUBSEQUENT EVENTS

On September 3, 2003, the City renewed \$1,000,000 of commercial paper it previously had issued and which matured on that date. The new debt was issued in two notes of \$500,000 each, one maturing on October 7, 2003 and the other maturing on November 7, 2003. The annual percentage rates on these renewed commercial paper notes were 0.900755% and 0.901445%, respectively.

On September 8, 2003, the City renewed \$4,500,000 of commercial paper it previously had issued and which matured on that date. The new debt was issued for \$4,500,000, maturing on October 10, 2003. The annual percentage rate on the renewed commercial paper note was 0.880679%.

On September 15, 2003, the City issued \$18,000,000 of Airport Revenue Refunding Bonds, Series 2003. These revenue bonds bear interest at rates ranging from 3.0% to 4.625% and varying principal amounts mature beginning on August 15, 2004. The final principal payment is due on August 15, 2016.

On September 16, 2003, the City renewed \$5,000,000 of commercial paper it previously had issued and which matured on that date. The new debt was issued for \$5,000,000 and matures on January 14, 2004. The annual percentage rate on the renewed commercial paper note is 1.003298%.

Also on September 16, 2003, the City issued \$5,000,000 of new commercial paper debt. This debt matures on January 14, 2004. The annual percentage rate on this commercial paper note is 1.003298%.

On September 30, 2003, the City issued \$29,265,000 of general obligation refunding bonds. These bonds bear interest at rates ranging from 2.50% to 5.00% with principal repayment beginning August 15, 2004. The final principal payment is due on August 15, 2012.

On October 7, 2003, the City renewed \$500,000 of commercial paper it previously had issued and which matured on that date. The new debt was issued for \$500,000, maturing on February 2, 2004. The annual percentage rate on the renewed commercial paper note was 0.962986%.

On October 10, 2003, the City renewed \$4,500,000 of commercial paper it previously had issued and which matured on that date. The new debt was issued for \$4,500,000, maturing on February 12, 2004. The annual percentage rate on the renewed commercial paper note was 0.963164%.

On November 6, 2003, the City renewed \$9,500,000 of commercial paper it previously had issued and which matured on that date. The new debt was issued for \$9,500,000, maturing on November 10, 2003. The annual percentage rate on the renewed commercial paper note was 1.000110%.

On November 7, 2003, the City renewed \$500,000 of commercial paper it previously had issued and which matured on that date. The new debt was issued for \$500,000, maturing on November 10, 2002. The annual percentage rate on the renewed commercial paper note was 1.000082%.

On November 10, 2003, the City renewed \$10,000,000 of commercial paper it previously had issued and which matured on that date. The City also issued \$ 500,000 of new commercial paper debt. The new debt was issued for \$10,500,000, maturing on November 12, 2003. The annual percentage rate on the commercial paper note was 1.000055%.

On November 12, 2003, the City renewed \$10,500,000 of commercial paper it previously had issued and which matured on that date. The new debt was issued for \$10,500,000, maturing on February 10, 2004. The annual percentage rate on the renewed commercial paper note was 1.000082%.

REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MD&A

CITY OF EL PASO, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
For the year ended August 31, 2003

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Resources (inflows):				
Property taxes	\$ 98,884,043	98,884,043	100,260,388	1,376,345
Sales taxes	49,958,000	49,958,000	49,405,685	(552,315)
Franchise fees	28,851,000	28,851,000	28,343,827	(507,173)
Licenses and permits	7,037,890	7,037,890	7,027,975	(9,915)
Fines and forfeits	15,451,500	15,451,500	14,756,863	(694,637)
Charges for services	10,254,500	10,254,500	10,785,401	530,901
Intergovernmental revenues	3,340,370	3,340,370	3,171,209	(169,161)
Rents and other	1,290,200	1,290,200	1,141,298	(148,902)
Interest received	700,000	700,000	459,080	(240,920)
Transfers from other funds	21,467,971	21,467,971	22,109,686	641,715
Amounts available for appropriation from current year resources	237,235,474	237,235,474	237,461,412	225,938
Charges to appropriations (outflows):				
General government:				
Mayor and Council	1,856,291	1,852,993	1,712,169	140,824
Municipal Clerk	666,968	674,523	550,152	124,371
Financial Services	2,101,540	2,072,804	1,954,812	117,992
Information Technology	5,584,667	6,082,371	5,638,011	444,360
City Attorney	3,937,293	3,811,411	3,746,583	64,828
Office of Management and Budget	1,162,614	950,417	906,001	44,416
Planning	1,663,045	1,529,705	1,528,369	1,336
Personnel	2,178,834	2,254,426	2,243,348	11,078
Purchasing	1,236,328	1,211,251	1,158,580	52,671
Tax Office	5,129,067	5,981,886	6,273,152	(291,266)
Public safety:				
Police Department	87,608,016	85,335,975	84,993,837	342,138
Fire Department	57,150,193	58,186,460	57,412,111	774,349
Municipal Court	4,111,964	3,973,761	3,471,676	502,085
Public works:				
Administration	12,793,427	12,496,673	12,914,195	(417,522)
Engineering	3,981,281	3,665,304	3,595,913	69,391
Building Services	5,060,713	4,632,556	4,456,198	176,358
Streets	14,015,123	13,858,410	14,369,038	(510,628)
City-County Health	9,918,546	9,945,268	10,004,530	(59,262)
Parks department	11,678,148	11,895,628	11,574,158	321,470
Library	5,363,067	5,412,281	5,367,952	44,329
Culture and recreation:				
Art Museum	1,298,319	1,214,470	1,253,868	(39,398)
Arts Resources	400,593	404,545	386,864	17,681
History Museum	264,693	211,331	204,473	6,858
Wilderness Park Museum	155,040	212,239	208,802	3,437
Zoo	2,628,503	2,551,487	2,551,746	(259)
Economic development	1,200,478	1,091,592	1,043,487	48,105
Community and human development	322,343	329,751	286,881	42,870
Nondepartmental:				
Operating contingency	2,222,584	2,283,502	881,312	1,402,190
Salary reserve	4,151,695	7,093,550		7,093,550
Miscellaneous				
Transfers to other funds	221,000	446,000	531,923	(85,923)
Total charges to appropriations	250,062,373	251,662,570	241,220,141	10,442,429
Increase (Decrease) in fund balance	(12,826,899)	(14,427,096)	(3,758,729)	10,668,367
Budgetary fund balance, September 1	12,826,899	14,427,096	45,081,409	30,654,313
Budgetary fund balance, August 31	\$ -	-	41,322,680	41,322,680

CITY OF EL PASO, TEXAS
 REQUIRED SUPPLEMENTARY INFORMATION
 August 31, 2003

SCHEDULES OF FUNDING PROGRESS

	Actuarial valuation date	Actuarial value of assets	Actuarial accrued liability (AAL) entry age	Unfunded AAL (UAAL)	Funded ratio	Covered payroll	UAAL as a percentage of covered payroll
(dollars expressed in thousands)							
City Employees Pension Plan (CEPF)	9/1/2002	\$ 406,923	\$ 455,860	\$ 48,937	89.3%	\$ 113,682	43.0%
	9/1/2000	366,692	390,296	23,604	94.0%	98,112	24.1%
	9/1/1998	285,961	339,942	53,981	84.1%	90,387	59.7%

NOTES TO SCHEDULES OF FUNDING PROGRESS

City Employees Pension Plan
 (CEPF)

Actuarial valuation date	September 1, 2002
Actuarial Cost Method	Entry age
Method Used to Value Assets	Five-year smoothed market
Assumed Inflation Rate	4.25%
Assumed Investment Return	8.00%
Assumed Projected Salary Increases	4.75% - 10.25%
Assumed Postretirement Benefit Increases	None
Amortization Method	Level percent open
Remaining Amortization Period	14.1 years
Open/Closed Period	Open

Factors that significantly affect the identification of trends in the amounts reported in required schedules:

Payment of 13th check to retirees in early 2002

COMBINING AND INDIVIDUAL FUND STATEMENTS & SCHEDULES

GENERAL FUND

CITY OF EL PASO, TEXAS
 General Fund
 Schedule of Expenditures - Budget and Actual
 Legal Level of Budgetary Control
 For the year ended August 31, 2003

Activity-Account	Budgeted Amounts		Actual Amounts	Variance with Final Budget	
	Original	Final		Under	Over
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	\$ 10,165	10,165	10,165		
PERSONNEL SERVICES EXPENDITURES	87,500	87,104	87,104		
COUNCIL SPECIAL PROJECTS	14,476	14,476	7,391	7,085	
INTERFUND TRANSFERS (USES)	-	-	7,444		(7,444)
INTRAFUND TRANSFERS (USES)	-	-	2,635		(2,635)
COUNCIL DISTRICT 01 - 01010001	112,141	111,745	114,739	7,085	(10,079)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	8,776	8,776	8,776		
PERSONNEL SERVICES EXPENDITURES	79,599	63,252	63,252		
MOTOR POOL USAGE FEE-INTERF SV	-	-	127		(127)
PRINT SHOP ALLOC-INTERFUND SVC	-	-	20		(20)
COUNCIL SPECIAL PROJECTS	14,476	17,487	10,809	6,678	
INTERFUND TRANSFERS (USES)	-	-	6,768		(6,768)
INTRAFUND TRANSFERS (USES)	-	-	4,851		(4,851)
COUNCIL DISTRICT 02 - 01010002	102,851	89,515	94,603	6,678	(11,766)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	12,135	12,135	12,135		
PERSONNEL SERVICES EXPENDITURES	89,356	87,029	87,029		
COUNCIL SPECIAL PROJECTS	14,476	14,476	6,483	7,993	
INTERFUND TRANSFERS (USES)	-	-	8,083		(8,083)
INTRAFUND TRANSFERS (USES)	-	-	6,383		(6,383)
COUNCIL DISTRICT 03 - 01010003	115,967	113,640	120,113	7,993	(14,466)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	8,795	8,795	8,795		
PERSONNEL SERVICES EXPENDITURES	85,406	82,362	82,362		
COUNCIL SPECIAL PROJECTS	14,476	14,476	9,833	4,643	
INTERFUND TRANSFERS (USES)	-	-	5,848		(5,848)
INTRAFUND TRANSFERS (USES)	-	-	21,502		(21,502)
COUNCIL DISTRICT 04 - 01010004	108,677	105,633	128,340	4,643	(27,350)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	7,800	7,800	7,800		
PERSONNEL SERVICES EXPENDITURES	60,157	60,978	60,978		
COUNCIL SPECIAL PROJECTS	35,229	35,229	31,989	3,240	
INTERFUND TRANSFERS (USES)	-	-	3,330		(3,330)
INTRAFUND TRANSFERS (USES)	-	-	25,777		(25,777)
COUNCIL DISTRICT 05 - 01010005	103,186	104,007	129,874	3,240	(29,107)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	5,095	5,095	5,095		
PERSONNEL SERVICES EXPENDITURES	88,780	90,184	90,184		
COUNCIL SPECIAL PROJECTS	14,476	19,560	6,108	13,452	
INTERFUND TRANSFERS (USES)	-	-	14,722		(14,722)
INTRAFUND TRANSFERS (USES)	-	-	6,279		(6,279)
COUNCIL DISTRICT 06 - 01010006	108,351	114,839	122,388	13,452	(21,001)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	10,169	10,169	10,169		
PERSONNEL SERVICES EXPENDITURES	88,541	82,560	82,560		
MILEAGE ALLOWANCES	-	-	24		(24)
COUNCIL SPECIAL PROJECTS	14,476	17,273	2,967	14,306	
INTERFUND TRANSFERS (USES)	-	-	14,396		(14,396)
INTRAFUND TRANSFERS (USES)	-	-	6,528		(6,528)
COUNCIL DISTRICT 07 - 01010007	113,186	110,002	116,644	14,306	(20,948)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	9,287	9,287	9,287		
PERSONNEL SERVICES EXPENDITURES	86,201	86,603	86,603		
PRINT SHOP ALLOC-INTERFUND SVC	-	-	608		(608)
COUNCIL SPECIAL PROJECTS	14,476	15,440	9,742	5,698	
INTERFUND TRANSFERS (USES)	-	-	5,472		(5,472)
INTRAFUND TRANSFERS (USES)	-	-	6,947		(6,947)
COUNCIL DISTRICT 08 - 01010008	109,964	111,330	118,659	5,698	(13,027)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	31,682	31,682	31,682		
PERSONNEL SERVICES EXPENDITURES	620,677	637,369	637,369		
PERSONAL SERVICES CONTRACTS	13,000	13,000	2,097	10,903	
EXTERNAL LEGAL COUNSEL SERVICE	1,000	1,000	-	1,000	
MANAGEMENT CONSULTING SERVICES	6,000	6,000	-	6,000	
PRINTING SERVICES CONTRACTS	1,000	1,000	240	760	
OUTSIDE CONTRACTS - NOC	50,000	25,500	9,747	15,753	
BLDGS/FACILITIES MAINT CONTRAC	300	300	-	300	
OFFICE EQUIP MAINT CONTRACTS	1,500	1,500	-	1,500	
MOTOR POOL USAGE FEE-INTERF SV	500	500	261	239	
PRINT SHOP ALLOC-INTERFUND SVC	13,000	13,000	13,353		(353)
MAIL ROOM CHARGES	2,500	2,500	1,329	1,171	
OFFICE EQUIPMENT-LEASES	3,000	3,000	2,772	228	

CITY OF EL PASO, TEXAS
 General Fund
 Schedule of Expenditures - Budget and Actual
 Legal Level of Budgetary Control
 For the year ended August 31, 2003

Activity-Account	Budgeted Amounts		Actual Amounts	Variance with Final Budget	
	Original	Final		Under	Over
GASOLINE - UNLEADED	\$ 1,176	1,176	199	977	
OFFICE SUPPLIES	12,000	12,000	6,516	5,484	
MINOR OFFICE EQUIP SUPP & MAIN	2,500	3,500	3,034	466	
PUBLICATIONS & SUBS(SUPPLIES)	5,000	5,000	1,349	3,651	
MINOR COMPUTER EQUIP SUPPLIES	400	2,400	1,380	1,020	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	300	300		300	
FOOD AND BEVERAGES SUPPLIES	1,700	4,200	2,240	1,960	
BUILDINGS/FACILITIES MAINT/REP	300	300		300	
OFFICE EQUIPMENT-MAINT & REP	200	200		200	
PAGING SERVICES	8,000	11,000	10,539	461	
POSTAGE	1,000	1,000	(68)	1,068	
TRAVEL EXPENSES - ELECTED OFFI	19,000	19,000	9,463	9,537	
TRAVEL EXPENSES - EMPLOYEES	9,000	25,000	15,665	9,335	
OTHER SERVICES/CHARGES EXPENSE	10,000	10,000	4,796	5,204	
PROFESSIONAL LICENSES & MEMBER	1,000	1,000	446	554	
OFFICE OF THE MAYOR - 01010014	815,735	832,427	754,409	78,371	(353)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	13,207	14,691	14,691	0	
PERSONNEL SERVICES EXPENDITURES	147,476	139,613	139,613		
PRINTING SERVICES CONTRACTS	300	300	231	69	
MOTOR POOL USAGE FEE-INTERF SV	300	300	235	65	
MAIL ROOM CHARGES	150	150	191		(41)
OFFICE SUPPLIES	1,000	1,000	979	21	
MINOR OFFICE EQUIP SUPP & MAIN	600	600	360	240	
PUBLICATIONS & SUBS(SUPPLIES)	700	700	677	23	
TRAVEL EXPENSES - EMPLOYEES	1,500	1,500	1,298	202	
PROFESSIONAL LICENSES & MEMBER	1,000	1,000	1,090		(90)
INTERNAL AUDIT - 01010016	166,233	159,854	159,365	620	(131)
PERSONNEL SERVICES EXPENDITURES		(5,114)	(5,114)		
PRINTING SERVICES CONTRACTS			189		(189)
TEMP EMPLOYEE SVCS CONTRACTS			369		(369)
CITY CLERK ADMINISTRATION - 02010005		(5,114)	(4,556)		(558)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	15,662	15,662	15,662		
PERSONNEL SERVICES EXPENDITURES	292,256	223,603	223,603		
ELECTIONS CONTRACTS	266,000	261,000	153,321	107,679	
LEGAL NOTICES CONTRACTS	65,000	115,000	124,028		(9,028)
PRINTING SERVICES CONTRACTS	10,000	12,800	9,489	3,311	
TEMP EMPLOYEE SVCS CONTRACTS		1,700	1,424	276	
OUTSIDE CONTRACTS - NOC		20,000	3,059	16,941	
OFFICE EQUIP MAINT CONTRACTS	50	50		50	
MOTOR POOL USAGE FEE-INTERF SV	100	100	839		(739)
PRINT SHOP ALLOC-INTERFUND SVC	4,500	2,200	2,023	177	
MAIL ROOM CHARGES	2,700	2,700	2,277	423	
OFFICE EQUIPMENT-LEASES	2,400	8,690	7,586	1,104	
OFFICE SUPPLIES	2,000	2,250	2,199	51	
MINOR OFFICE EQUIP SUPP & MAIN	250	1,382	1,352	30	
PUBLICATIONS & SUBS(SUPPLIES)	150	150	150		
MINOR COMPUTER EQUIP SUPPLIES	400	400	400		
EQUIP MAINT SUP-LOW COST ITEM		1,500		1,500	
INVENTORY PURCH-MAT & SUPPLIES		3,195	1,074	2,121	
MAINTENANCE SUPPLIES/PARTS NOC		280	270	10	
SAFETY EQUIPMENT		475	468	7	
TRAVEL EXPENSES - EMPLOYEES	800	800	720	80	
OTHER SERVICES/CHARGES EXPENSE	3,000	4,000	4,017		(17)
SEMINARS/CONTINUING EDUCATION	200	200	187	13	
PROFESSIONAL LICENSES & MEMBER	1,500	1,500	560	940	
MUNICIPAL CLERK-CITY CLERK - 11010005	666,968	679,637	554,708	134,713	(9,784)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	65,453	65,453	65,453		
PERSONNEL SERVICES EXPENDITURES	957,807	918,774	918,774		
PERSONAL SERVICES CONTRACTS	8,000	13,400	12,894	506	
AUDIT SERVICES	125,000	125,000	122,422	2,578	
LEGAL NOTICES CONTRACTS	14,500	12,100	12,051	49	
PRINT SHOP ALLOC-INTERFUND SVC	5,000	6,250	6,313		(63)
MAIL ROOM CHARGES	16,000	23,700	18,964	4,736	
OFFICE EQUIPMENT-LEASES	4,750	4,750	2,840	1,910	
OFFICE SUPPLIES	20,000	20,000	17,875	2,125	

CITY OF EL PASO, TEXAS
 General Fund
 Schedule of Expenditures - Budget and Actual
 Legal Level of Budgetary Control
 For the year ended August 31, 2003

Activity-Account	Budgeted Amounts		Actual Amounts	Variance with Final Budget	
	Original	Final		Under	Over
MINOR OFFICE EQUIP SUPP & MAIN	\$ 2,000	1,300	510	790	
PUBLICATIONS & SUBS(SUPPLIES)	2,000	2,000	1,790	210	
POSTAGE	700	700	541	159	
TRAVEL EXPENSES - EMPLOYEES	5,350	4,990	4,991		(1)
MILEAGE ALLOWANCES		19	19		
OTHER SERVICES/CHARGES EXPENSE	850	850		850	
SEMINARS/CONTINUING EDUCATION	1,000	1,000	674	326	
PROFESSIONAL LICENSES & MEMBER	3,250	2,341	2,218	123	
COMPTROLLER ACCOUNTING - 05010017	1,231,660	1,202,627	1,188,329	14,362	(64)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	2,949	2,949	2,949		
PERSONNEL SERVICES EXPENDITURES	60,607	58,282	58,282		
AUDIT SERVICES	86,000	86,000	84,618	1,382	
OFFICE SUPPLIES	900	900	784	116	
MINOR OFFICE EQUIP SUPP & MAIN	200	200		200	
PUBLICATIONS & SUBS(SUPPLIES)	500	500	349	151	
TRAVEL EXPENSES - EMPLOYEES	1,300	1,300	699	601	
PROFESSIONAL LICENSES & MEMBER	240	240		240	
COMPTROLLER GRANT ACCTG - 05010018	152,696	150,371	147,681	2,690	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	11,448	11,448	11,448		
PERSONNEL SERVICES EXPENDITURES	129,510	94,811	94,811		
DATA PROCESS SERVICES CONTRACT	6,000	6,000	330	5,670	
COMPTROLLER TREASURY MGMT - 05010019	146,958	112,259	106,589	5,670	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	6,664	5,180	5,180		
PERSONNEL SERVICES EXPENDITURES	237,523	237,307	237,307		
PRINTING SERVICES CONTRACTS		1,680	669	1,011	
OUTSIDE CONTRACTS - NOC	32,415	32,415	2,633	29,782	
PRINT SHOP ALLOC-INTERFUND SVC		1,380	568	812	
MAIL ROOM CHARGES		50	16	34	
OFFICE EQUIPMENT-LEASES	500	500		500	
OFFICE SUPPLIES		1,100	1,064	36	
MINOR OFFICE EQUIP SUPP & MAIN		700	356	344	
PUBLICATIONS & SUBS(SUPPLIES)		1,760	1,665	95	
SHIPPING		330	275	55	
TRAVEL EXPENSES - EMPLOYEES		3,000	3,000		
GRANTS ADMINISTRATION - 10010274	277,102	285,402	252,733	32,669	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	9,816	9,816	9,816		
PERSONNEL SERVICES EXPENDITURES	198,308	212,233	212,233		
PERSONAL SERVICES CONTRACTS	50,000	43,617	70	43,547	
OUTSIDE CONTRACTS - NOC	30,000	45,096	26,876	18,220	
PRINT SHOP ALLOC-INTERFUND SVC			37		(37)
TRAVEL EXPENSES - EMPLOYEES	5,000	11,383	10,448	935	
FINANCIAL & ADMIN SRVCS DEPT - 10010700	293,124	322,145	259,480	62,702	(37)
PERSONNEL SERVICES EXPENDITURES					
INFORMATION SERVICES - 39010039					
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	9,406	9,406	9,406		
PERSONNEL SERVICES EXPENDITURES	220,190	156,331	156,331		
PRINT SHOP ALLOC-INTERFUND SVC			346		(346)
OFFICE EQUIPMENT-LEASES	1,000	1,000	683	317	
OFFICE SUPPLIES	1,500	1,500	1,497	3	
TRAVEL EXPENSES - EMPLOYEES	10,000	10,000	6,423	3,577	
SEMINARS/CONTINUING EDUCATION	3,000	3,000	183	2,817	
INFORMATION TECHNOLOGY ADMIN - 39010340	245,096	181,237	174,869	6,714	(346)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	6,163	6,163	6,163		
PERSONNEL SERVICES EXPENDITURES	152,690	225,910	225,910		
DATA PROCESSING SERVICES	5,000	5,000	5,000		
OFFICE EQUIP MAINT CONTRACTS	76,500	76,500	75,309	1,191	
PRINT SHOP ALLOC-INTERFUND SVC	2,000	2,000	1,398	602	
OFFICE SUPPLIES	1,500	1,500	1,481	19	
MINOR COMPUTER EQUIP SUPPLIES	5,600	5,600	4,231	1,369	
POSTAGE	250	250	135	115	
TRAVEL EXPENSES - EMPLOYEES	5,000	5,000	1,508	3,492	
SEMINARS/CONTINUING EDUCATION	7,500	7,500	6,427	1,073	
GEOGRAPHIC INFORMATION SYSTEMS - 39010341	262,203	335,423	327,562	7,861	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	30,052	30,052	30,052		
PERSONNEL SERVICES EXPENDITURES	827,275	1,355,830	1,355,830		

CITY OF EL PASO, TEXAS
 General Fund
 Schedule of Expenditures - Budget and Actual
 Legal Level of Budgetary Control
 For the year ended August 31, 2003

Activity-Account	Budgeted Amounts		Actual Amounts	Variance with Final Budget	
	Original	Final		Under	Over
DATA PROCESSING SERVICES	\$ 50,000	50,000	(16,767)	66,767	
DATA PROCESS SERVICES CONTRACT	1,200,000	1,200,000	1,092,073	107,927	
OUTSIDE CONTRACTS - NOC	90,000	87,000	162,119		(75,119)
OFFICE EQUIP MAINT CONTRACTS	250,000	242,600	147,343	95,257	
EQUIP MAINT-INTERFUND SVCS	6,000	6,000	6,047		(47)
MOTOR POOL USAGE FEE-INTERF SV	500	500	1,007		(507)
PRINT SHOP ALLOC-INTERFUND SVC	1,000	1,000	1,239		(239)
GASOLINE - UNLEADED	1,000	1,000	1,162		(162)
OFFICE SUPPLIES	12,000	12,000	11,595	405	
PUBLICATIONS & SUBS(SUPPLIES)	1,000	1,000	850	150	
EQUIP MAINT SUP-LOW COST ITEM	15,500	15,500	15,434	66	
LONG DISTANCE	100	100		100	
PAGING SERVICES	6,000	16,400	16,400		
POSTAGE	500	500	225	275	
SHIPPING	1,000	1,000		1,000	
TRAVEL EXPENSES - EMPLOYEES	10,000	10,000	8,716	1,284	
MILEAGE ALLOWANCES			7		(7)
SEMINARS/CONTINUING EDUCATION	25,000	25,000	21,124	3,876	
INFORMATION SERVICES - 39010351	2,526,927	3,055,482	2,854,456	277,107	(76,081)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	31,561	31,561	31,561		
PERSONNEL SERVICES EXPENDITURES	406,080	365,868	365,868		
OUTSIDE CONTRACTS - NOC	139,000	139,000	135,184	3,816	
BLDGS/FACILITIES MAINT CONTRAC	2,000	2,000	143	1,857	
OFFICE EQUIP MAINT CONTRACTS	750,000	750,000	703,161	46,839	
EQUIP MAINT-INTERFUND SVCS	2,500	2,500	1,695	805	
MOTOR POOL USAGE FEE-INTERF SV			15		(15)
PRINT SHOP ALLOC-INTERFUND SVC			200		(200)
OFFICE EQUIPMENT-LEASES	750	750	535	215	
LEASES NOC	24,000	24,000	22,137	1,863	
GASOLINE - UNLEADED	2,100	2,100	1,330	770	
OFFICE SUPPLIES	1,500	1,500	1,419	81	
PUBLICATIONS & SUBS(SUPPLIES)	300	300	129	171	
MINOR COMPUTER EQUIP SUPPLIES	600	600	530	70	
DESKTOP SOFTWARE SUPPLIES	750	750	593	157	
EQUIP MAINT SUP-LOW COST ITEM	2,500	2,500	1,617	883	
UNIFORMS AND APPAREL SUPPLIES	1,000	1,000		1,000	
MAINTENANCE SUPPLIES/PARTS NOC	2,000	2,000	619	1,381	
SAFETY EQUIPMENT	750	750	626	124	
OFFICE EQUIPMENT-MAINT & REP	2,500	2,500	406	2,094	
PHONE	1,100,000	1,100,000	963,093	136,907	
LONG DISTANCE	72,000	72,000	43,079	28,921	
PAGING SERVICES	3,000	3,000	2,714	286	
POSTAGE			1		(1)
SHIPPING	50	50	69		(19)
TRAVEL EXPENSES - EMPLOYEES	5,000	5,000	2,733	2,267	
PROPERTY INSURANCE EXPENSE			1,207		(1,207)
PROFESSIONAL LICENSES & MEMBER	500	500	460	40	
PUBLIC SAFETY TECHNOLOGY - 39010352	2,550,441	2,510,229	2,281,124	230,547	(1,442)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	48,366	48,366	48,366		
PERSONNEL SERVICES EXPENDITURES	1,329,130	1,336,752	1,336,752		
APPRAISAL SERVICES	18,000	18,000	13,175	4,825	
COLLECTIVE BARGAINING SERVICES	45,000	20,000	14,370	5,630	
EXTERNAL LEGAL COUNSEL SERVICE	200,000	250,000	249,967	33	
TITLE SEARCH SERVICES	20,000	20,000	17,982	2,018	
INTERPRETER SERVICES	3,000	3,000	2,995	5	
JUD SVCS-JUDGES CT. REPORTERS	55,000	55,000	55,018		(18)
EXPERT WITNESSES	65,000	65,000	65,993		(993)
DATA PROCESS SERVICES CONTRACT	500	500	35	465	
OUTSIDE CONTRACTS - NOC	80,000	30,000	30,952		(952)
OFFICE EQUIP MAINT CONTRACTS	2,000	2,000		2,000	
MOTOR POOL USAGE FEE-INTERF SV	400	400	7	393	
PRINT SHOP ALLOC-INTERFUND SVC	3,000	3,000	4,260		(1,260)
MAIL ROOM CHARGES	8,000	8,000	10,751		(2,751)
COMPUTER RELATED-LEASES	20,000	32,000	463	31,537	
OFFICE EQUIPMENT-LEASES	10,000	10,000	9,930	70	

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Activity-Account	Budgeted Amounts		Actual Amounts	Variance with Final Budget	
	Original	Final		Under	Over
OFFICE SUPPLIES	\$ 8,000	13,000	11,081	1,919	
MINOR OFFICE EQUIP SUPP & MAIN	3,000	3,000	3,061		(61)
PUBLICATIONS & SUBS(SUPPLIES)	18,000	13,347	3,562	9,785	
PAGING SERVICES	500	500	24	476	
SHIPPING	500	500	11	489	
TRAVEL EXPENSES - EMPLOYEES	12,000	12,000	10,683	1,317	
MILEAGE ALLOWANCES	200	200	146	54	
OTHER SERVICES/CHARGES EXPENSE	200	200	86	114	
SEMINARS/CONTINUING EDUCATION	4,200	4,200	1,978	2,222	
PROFESSIONAL LICENSES & MEMBER	10,500	10,500	5,697	4,803	
DAMAGES/SETTLEMENTS EXPENSE	750,000	805,000	871,777		(66,777)
INTERFUND TRANSFERS (USES)	221,000	221,000	221,000		
CITY ATTORNEY ADMINISTRATION - 03010023	2,935,496	2,985,465	2,990,122	68,155	(72,812)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	44,256	44,256	44,256		
PERSONNEL SERVICES EXPENDITURES	1,003,541	820,794	820,794		
LEGAL SVCS TRIAL SECTION - 03010025	1,047,797	865,050	865,050		
ELECTR FRANCHISE REVIEW SVCS	50,000	54,563	66,822		(12,259)
GAS FRANCHISE REVIEW SERVICES	75,000	107,334	43,178	64,156	
CABLE FRANCHISE REVIEW SERVICE	50,000	20,000	2,411	17,589	
UTILITY RATE REVIEW SERVICES - 03010026	175,000	181,897	112,411	81,745	(12,259)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	54,222	54,222	54,222		
PERSONNEL SERVICES EXPENDITURES	993,592	767,395	767,395		
PERSONAL SERVICES CONTRACTS		14,000	857	13,143	
DATA PROCESS SERVICES CONTRACT	800	800		800	
PRINTING SERVICES CONTRACTS	10,000	10,000	8,867	1,133	
OUTSIDE CONTRACTS - NOC	45,000	39,750	29,223	10,527	
BLDGS/FACILITIES MAINT CONTRAC	100	100		100	
OFFICE EQUIP MAINT CONTRACTS	2,500	2,500	2,248	252	
EQUIP MAINT-INTERFUND SVCS	2,800	8,050	9,359		(1,309)
MOTOR POOL USAGE FEE-INTERF SV	2,800	2,800	1,635	1,165	
PRINT SHOP ALLOC-INTERFUND SVC	10,000	10,000	3,168	6,832	
MAIL ROOM CHARGES	700	700	746		(46)
OFFICE EQUIPMENT-LEASES	8,000	8,000	7,319	681	
LEASES NOC	500	500		500	
GASOLINE - UNLEADED	3,600	3,600	3,619		(19)
OFFICE SUPPLIES	8,000	8,000	4,695	3,305	
MINOR OFFICE EQUIP SUPP & MAIN	3,000	3,000		3,000	
PUBLICATIONS & SUBS(SUPPLIES)	1,300	1,300	421	879	
MINOR COMPUTER EQUIP SUPPLIES	1,300	1,300	506	794	
DESKTOP SOFTWARE SUPPLIES	2,000	2,000	443	1,557	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	1,000	1,000		1,000	
TRAINING MATERIALS	200	200		200	
MAINTENANCE SUPPLIES/PARTS NOC	400	400		400	
PAGING SERVICES	600	600	377	223	
POSTAGE	400	400	389	11	
TRAVEL EXPENSES - EMPLOYEES	6,000	6,000	5,592	408	
OTHER SERVICES/CHARGES EXPENSE	500	500		500	
SEMINARS/CONTINUING EDUCATION	300	300	300		
PROFESSIONAL LICENSES & MEMBER	3,000	3,000	2,496	504	
OFFICE OF MGMT & BUDGET - 04010020	1,162,614	950,417	903,877	47,914	(1,374)
MAIL ROOM CHARGES			(12)	12	
POSTAGE - 04040139			(12)	12	
PRINT SHOP ALLOC-INTERFUND SVC			2,136		(2,136)
OMB INSURANCE & BENEFITS ADMIN - 04100243			2,136		(2,136)
INTERFUND TRANSFERS (USES)			163,958		(163,958)
CAPITAL ACQUISITIONS FUND - 04102011			163,958		(163,958)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	7,758	7,758	7,758		
PERSONNEL SERVICES EXPENDITURES	181,202	145,391	145,391		
ENGINEERING SERVICES	7,500	1,150	1,043	107	
MANAGEMENT CONSULTING SERVICES	5,000				
PRINTING SERVICES CONTRACTS	1,800	545	503	42	
OFFICE EQUIP MAINT CONTRACTS	1,500	2,405	2,404	1	
MOTOR POOL USAGE FEE-INTERF SV	5,600	7,250	7,126	124	
PRINT SHOP ALLOC-INTERFUND SVC	5,000	9,700	9,346	354	
MAIL ROOM CHARGES	4,000	8,100	8,726		(626)

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	Original	Final		Under	Over
OFFICE EQUIPMENT-LEASES	\$ 6,000	7,000	6,592	408	
OFFICE SUPPLIES	1,600	1,600	1,594	6	
MINOR OFFICE EQUIP SUPP & MAIN	200	200	200		
PUBLICATIONS & SUBS(SUPPLIES)	150	150	150		
MINOR COMPUTER EQUIP SUPPLIES	450	450	450		
PHOTOGRAPHY/FILM/VIDEO SUPPLY	1,000	799	799		
PAGING SERVICES	900	750	703	47	
POSTAGE	150	150	75	75	
SHIPPING	175	175	102	73	
TRAVEL EXPENSES - EMPLOYEES	3,500	3,500	3,434	66	
PROFESSIONAL LICENSES & MEMBER	1,460	1,460	1,440	20	
PLANNING ADMINISTRATION - 08010034	234,945	198,533	197,836	1,323	(626)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	44,370	44,370	44,370		
PERSONNEL SERVICES EXPENDITURES	511,495	448,766	448,766		
LEGAL NOTICES CONTRACTS	12,500	12,500	12,425	75	
PRINT SHOP ALLOC-INTERFUND SVC	10,400	10,800	12,177		(1,377)
MAIL ROOM CHARGES	1,000	1,500	1,403	97	
OFFICE SUPPLIES	3,300	3,300	3,313		(13)
MINOR OFFICE EQUIP SUPP & MAIN	250	250	250		
PUBLICATIONS & SUBS(SUPPLIES)	150	150	150		
MINOR COMPUTER EQUIP SUPPLIES	1,000	500	500		
PHOTOGRAPHY/FILM/VIDEO SUPPLY	3,800	3,800	3,800		
LAND DEVELOPMENT - 08010036	588,265	525,936	527,154	172	(1,390)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	20,960	20,960	20,960		
PERSONNEL SERVICES EXPENDITURES	423,920	455,747	455,747		
PRINT SHOP ALLOC-INTERFUND SVC	1,000	1,000	900	100	
OFFICE SUPPLIES	1,500	1,500	1,496	4	
MINOR OFFICE EQUIP SUPP & MAIN	250	250	249	1	
PUBLICATIONS & SUBS(SUPPLIES)	150	150	150		
MINOR COMPUTER EQUIP SUPPLIES	1,000	1,000	998	2	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	1,000				
PLANNING-LONG RANGE - 08010311	449,780	480,607	480,500	107	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	20,897	20,897	20,897		
PERSONNEL SERVICES EXPENDITURES	364,558	296,431	296,431		
DATA PROCESSING SERVICES	1,000	1,000	1,000		
PRINT SHOP ALLOC-INTERFUND SVC	1,000	1,000	832	168	
OFFICE SUPPLIES	700	700	678	22	
PUBLICATIONS & SUBS(SUPPLIES)	150	150	150		
MINOR COMPUTER EQUIP SUPPLIES	1,000	3,701	3,701		
DESKTOP SOFTWARE SUPPLIES	750	750	743	7	
PLANNING DATA MGMTM_SUPPORT - 08010347	390,055	324,629	324,432	197	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	23,607	24,700	24,700		
PERSONNEL SERVICES EXPENDITURES	353,810	376,922	376,922		
PERSONNEL RECRUITMENT CONTRACT	30,000	15,000	14,184	816	
OUTSIDE CONTRACTS - NOC	20,000	35,000	34,975	25	
OFFICE EQUIP MAINT CONTRACTS	300	300		300	
PRINT SHOP ALLOC-INTERFUND SVC	4,000	4,000	3,963	37	
MAIL ROOM CHARGES	9,000	9,000	10,032		(1,032)
OFFICE SUPPLIES	1,000	1,000	1,000		
MINOR OFFICE EQUIP SUPP & MAIN	1,000	1,000	992	8	
PUBLICATIONS & SUBS(SUPPLIES)	1,000	1,000	420	580	
PAGING SERVICES	200	200	151	49	
POSTAGE	2,500	2,500	2,314	186	
TRAVEL EXPENSES - EMPLOYEES	2,500	2,500	2,335	165	
MILEAGE ALLOWANCES	100	100	10	90	
PROFESSIONAL LICENSES & MEMBER	750	750	380	370	
HUMAN RESOURCES ADMIN - 09010027	449,767	473,972	472,378	2,626	(1,032)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	8,624	8,624	8,624		
PERSONNEL SERVICES EXPENDITURES	180,191	141,538	141,538		
OUTSIDE CONTRACTS - NOC			8,654		(8,654)
PRINT SHOP ALLOC-INTERFUND SVC	3,500	3,500	1,739	1,761	
PUBLICATIONS & SUBS(SUPPLIES)	900	900	868	32	
DESKTOP SOFTWARE SUPPLIES	250	250	175	75	
MILEAGE ALLOWANCES	100	100		100	
PROFESSIONAL LICENSES & MEMBER	400	400	345	55	

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	Original	Final		Under	Over
CLASSIFICATION & COMPENSATION - 0901002	\$ 193,965	155,312	161,943	2,023	(8,654)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	30,640	30,640	30,640		
PERSONNEL SERVICES EXPENDITURES	430,704	436,992	436,992		
ASSESSMENT CENTER SERVICES	40,000	40,000	39,770	230	
PROMOTIONAL SERVICES	20,000	20,000	19,869	131	
PERSONNEL RECRUITMENT CONTRACT	20,000	10,000	9,976	24	
OUTSIDE CONTRACTS - NOC	15,000	13,000	12,361	639	
INTERLOCAL AGREEMENTS	7,000	7,000	5,221	1,779	
OFFICE EQUIP MAINT CONTRACTS	600	600		600	
MOTOR POOL USAGE FEE-INTERF SV	1,100	1,100	145	955	
PRINT SHOP ALLOC-INTERFUND SVC	8,000	8,000	8,691		(691)
OFFICE EQUIPMENT-LEASES	12,500	12,500	12,500		
OFFICE SUPPLIES	7,000	9,000	8,418	582	
MINOR OFFICE EQUIP SUPP & MAIN	3,000	3,000	2,949	51	
PUBLICATIONS & SUBS(SUPPLIES)	150	150	22	128	
MINOR COMPUTER EQUIP SUPPLIES	1,000	1,000	948	52	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	200	200	120	80	
OTHER SERVICES/CHARGES EXPENSE	5,000	5,000	4,011	989	
PROFESSIONAL LICENSES & MEMBER	300	300	225	75	
APPLICANT REIMBURSEMENT	2,000	2,000	1,658	342	
RECRUITMENT & EXAMINATIONS - 09010029	604,194	600,482	594,516	6,657	(691)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	19,983	19,983	19,983		
PERSONNEL SERVICES EXPENDITURES	214,423	210,626	210,626		
PRINTING SERVICES CONTRACTS	1,000	1,000	958	42	
OUTSIDE CONTRACTS - NOC	7,000	7,000	7,000		
PRINT SHOP ALLOC-INTERFUND SVC	3,000	3,000	1,569	1,431	
MINOR OFFICE EQUIP SUPP & MAIN	100	100	100		
PUBLICATIONS & SUBS(SUPPLIES)	200	200	195	5	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	3,000	3,000	2,599	401	
TRAINING MATERIALS	1,200	1,200	1,032	168	
FOOD AND BEVERAGES SUPPLIES	1,500	1,500	1,436	64	
MILEAGE ALLOWANCES	100	100	7	93	
SEMINARS/CONTINUING EDUCATION	29,000	39,000	38,985	15	
PROFESSIONAL LICENSES & MEMBER	300	300	162	138	
TUITION REIMBURSEMENT	101,000	200,000	192,094	7,906	
TRAINING - 09010030	381,806	487,009	476,746	10,263	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	11,421	11,421	11,421		
PERSONNEL SERVICES EXPENDITURES	132,321	138,325	138,325		
PRINT SHOP ALLOC-INTERFUND SVC	4,000	4,000	4,287		(287)
OFFICE SUPPLIES	2,000	2,000	2,000		
MINOR OFFICE EQUIP SUPP & MAIN	500	500	500		
CERTIFICATION - 09010341	150,242	156,246	156,533		(287)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	30,427	30,427	30,427		
PERSONNEL SERVICES EXPENDITURES	365,733	348,278	348,278		
OFFICE EQUIP MAINT CONTRACTS	1,000	1,000	1,000		
OFFICE SUPPLIES	1,200	1,200	1,200		
MINOR COMPUTER EQUIP SUPPLIES	500	500	327	173	
HR PAYROLL REC DATA - 09010342	398,860	381,405	381,232	173	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	31,352	31,352	31,352		
PERSONNEL SERVICES EXPENDITURES	617,783	584,300	584,300		
DATA PROCESS SERVICES CONTRACT	2,150	2,150	220	1,930	
LEGAL NOTICES CONTRACTS	7,900	7,900	2,938	4,962	
PRINTING SERVICES CONTRACTS	600	600		600	
MOTOR POOL USAGE FEE-INTERF SV	2,400	2,400	801	1,599	
PRINT SHOP ALLOC-INTERFUND SVC	6,700	6,700	4,673	2,027	
MAIL ROOM CHARGES	5,500	5,500	3,475	2,025	
OFFICE EQUIPMENT-LEASES	4,200	4,200	4,131	69	
OFFICE SUPPLIES	4,000	4,000	3,999	1	
MINOR OFFICE EQUIP SUPP & MAIN	2,000	2,000	1,427	573	
PUBLICATIONS & SUBS(SUPPLIES)	150	150	150		
MINOR COMPUTER EQUIP SUPPLIES	500	500	500		
DESKTOP SOFTWARE SUPPLIES	300	300		300	
SAFETY EQUIPMENT	300	300	70	230	
PAGING SERVICES	500	500	480	20	
SHIPPING	50	50	31	19	

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	Original	Final		Under	Over
TRAVEL EXPENSES - EMPLOYEES	\$ 1,600	1,600	258	1,342	
OTHER SERVICES/CHARGES EXPENSE	142	142		142	
PROFESSIONAL LICENSES & MEMBER	2,400	2,400	1,090	1,310	
PURCHASING ADMINISTRATION - 0701002:	690,527	657,044	639,895	17,149	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	17,145	17,145	17,145		
PERSONNEL SERVICES EXPENDITURES	125,325	130,829	130,829		
DATA PROCESS SERVICES CONTRACT	1,500	1,500	682	818	
EQUIP MAINT-INTERFUND SVCS	3,200	3,200	2,232	968	
MOTOR POOL USAGE FEE-INTERF SV			4		(4)
PRINT SHOP ALLOC-INTERFUND SVC	150	150	138	12	
MAIL ROOM CHARGES	100	100	48	52	
OFFICE EQUIPMENT-LEASES	750	750	405	345	
GASOLINE - UNLEADED	2,600	2,600	2,232	368	
OFFICE SUPPLIES	1,000	1,000	536	464	
MINOR OFFICE EQUIP SUPP & MAIN	1,200	1,200		1,200	
PUBLICATIONS & SUBS(SUPPLIES)	150	150		150	
MINOR COMPUTER EQUIP SUPPLIES	1,200	1,200	77	1,123	
DESKTOP SOFTWARE SUPPLIES	900	900	558	342	
CLEANING SUPPLIES	185	185		185	
EQUIP MAINT SUP-LOW COST ITEM	220	220		220	
VEHICLE MAINTENANCE SUPPLIES	220	220	10	210	
UNIFORMS AND APPAREL SUPPLIES	1,300	1,300	1,292	8	
MAINTENANCE SUPPLIES/PARTS NOC	220	220		220	
SAFETY EQUIPMENT	600	600	590	10	
BUILDINGS/FACILITIES MAINT/REP	500	500	498	2	
OFFICE EQUIPMENT-MAINT & REP	500	500	99	401	
PAGING SERVICES	1,180	1,180	913	267	
PROPERTY CONTROL BAR CODING - 0701031:	160,145	165,649	158,288	7,365	(4)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	26,629	26,629	26,629		
PERSONNEL SERVICES EXPENDITURES	318,377	296,279	296,279		
OUTSIDE CONTRACTS - NOC	25,000	50,000	25,000	25,000	
MOTOR POOL USAGE FEE-INTERF SV	1,200	1,700	1,969		(269)
PRINT SHOP ALLOC-INTERFUND SVC	3,200	2,400	1,975	425	
MAIL ROOM CHARGES	1,750	1,750	1,465	285	
OFFICE EQUIPMENT-LEASES	3,000	3,000	2,173	827	
OFFICE SUPPLIES	3,000	3,000	2,909	91	
MINOR OFFICE EQUIP SUPP & MAIN	600	600	529	71	
PUBLICATIONS & SUBS(SUPPLIES)	700	700	301	399	
MINOR COMPUTER EQUIP SUPPLIES	900	1,300	665	635	
SAFETY EQUIPMENT	400	300	260	40	
PAGING SERVICES	600	600	243	357	
PROFESSIONAL LICENSES & MEMBER	300	300		300	
CONTRACT COMPLIANCE PURCH - 0701032:	385,656	388,558	360,397	28,430	(269)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	69,508	69,508	69,508		
PERSONNEL SERVICES EXPENDITURES	868,356	815,080	815,080		
APPRAISAL SERVICES	2,096,223	2,096,223	2,011,924	84,299	
DATA PROCESSING SERVICES	18,000	18,000	16,500	1,500	
BILLING/COLLECT AGEN CONTRACTS	1,880,000	2,780,000	3,157,187		(377,187)
DATA PROCESS SERVICES CONTRACT	24,600	7,600	7,050	550	
LEGAL NOTICES CONTRACTS	10,000	7,330	6,255	1,075	
SECURITY CONTRACTS	4,500	4,500	4,500		
OUTSIDE CONTRACTS - NOC	8,000	21,095	21,094	1	
OFFICE EQUIP MAINT CONTRACTS	4,500	4,500	4,144	356	
MOTOR POOL USAGE FEE-INTERF SV	150	150		150	
PRINT SHOP ALLOC-INTERFUND SVC	46,000	49,000	50,159		(1,159)
MAIL ROOM CHARGES	70,000	71,700	73,334		(1,634)
OFFICE EQUIPMENT-LEASES	780	780	756	24	
OFFICE SUPPLIES	13,000	16,000	16,088		(88)
MINOR OFFICE EQUIP SUPP & MAIN	6,000	9,170	8,866	304	
PUBLICATIONS & SUBS(SUPPLIES)	200	200	200		
MINOR COMPUTER EQUIP SUPPLIES	500	500	500		
DESKTOP SOFTWARE SUPPLIES	300	300		300	
TRAVEL EXPENSES - EMPLOYEES	7,000	7,000	7,005		(5)
MILEAGE ALLOWANCES	50	50	24	26	
OTHER SERVICES/CHARGES EXPENSE	200	2,000	1,996	4	

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	Original	Final		Under	Over
PROFESSIONAL LICENSES & MEMBER	\$ 1,200	1,200	977	223	
PETTY CASH SHORTAGE (OVER)-EXP			5		(5)
TAX OFFICE COLLECTIONS - 06010022	5,129,067	5,981,886	6,273,152	88,812	(380,078)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	7,230,542	7,230,542	7,230,542		
PERSONNEL SERVICES EXPENDITURES	59,337,113	58,202,972	58,202,972		
HEALTH CARE PROVIDERS SERVICES	25,000	25,000	1,360	23,640	
PROMOTIONAL SERVICES	2,000	2,000	1,997	3	
OUTSIDE CONTRACTS - NOC	102,000	102,000	60,934	41,066	
INTERLOCAL AGREEMENTS	340,000	340,000	437,019		(97,019)
PRINT SHOP ALLOC-INTERFUND SVC	1,200	1,200	1,962		(762)
OFFICE SUPPLIES	8,000	8,000	6,575	1,425	
MINOR OFFICE EQUIP SUPP & MAIN	3,000	3,000	2,618	382	
PUBLICATIONS & SUBS(SUPPLIES)	1,000	1,000	153	847	
MINOR COMPUTER EQUIP SUPPLIES	300	300	292	8	
FOOD AND BEVERAGES SUPPLIES	800	800		800	
GENERAL LIABILITY INSURANCE EX	250,000	250,000	220,823	29,177	
OTHER SERVICES/CHARGES EXPENSE	8,000	8,000	7,434	566	
PROFESSIONAL LICENSES & MEMBER	13,000	13,000	13,789		(789)
CITY GRANT MATCH	911,113	911,113	911,113		
CHIEF'S OFFICE - 21010050	68,233,068	67,098,927	67,099,583	97,914	(98,570)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	1,514	1,514	1,514		
PERSONNEL SERVICES EXPENDITURES	30,688	42,714	42,714		
PRINT SHOP ALLOC-INTERFUND SVC	250	250	124	126	
BUILDINGS-LEASES	69,948	69,948	69,948		
OFFICE SUPPLIES	2,000	2,000	1,877	123	
MINOR OFFICE EQUIP SUPP & MAIN	2,500	2,500	1,059	1,441	
PUBLICATIONS & SUBS(SUPPLIES)	75	75	50	25	
MINOR COMPUTER EQUIP SUPPLIES	1,500	1,500	1,317	183	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	1,400	1,400	1,333	67	
INTERNAL AFFAIRS - 21010051	109,875	121,901	119,936	1,965	
HEALTH CARE PROVIDERS SERVICES			340		(340)
TRAINING - 21010052			340		(340)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	23,740	23,740	23,740		
PERSONNEL SERVICES EXPENDITURES	344,622	154,783	154,783		
OUTSIDE CONTRACTS - NOC	2,000	2,000	1,012	988	
PRINT SHOP ALLOC-INTERFUND SVC	560	560	85	475	
OFFICE SUPPLIES	1,500	1,500	984	516	
MINOR OFFICE EQUIP SUPP & MAIN	1,000	1,000	761	239	
PUBLICATIONS & SUBS(SUPPLIES)	200	200	115	85	
MINOR COMPUTER EQUIP SUPPLIES	1,500	1,500	1,498	2	
CLEANING SUPPLIES	100	100	3	97	
MAINTENANCE SUPPLIES/PARTS NOC	200	200	105	95	
OTHER SERVICES/CHARGES EXPENSE	945	945	276	669	
STAFF SERVICES - 21010053	376,367	186,528	183,362	3,166	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	24,136	24,136	24,136		
PERSONNEL SERVICES EXPENDITURES	335,391	270,735	270,735		
PRINT SHOP ALLOC-INTERFUND SVC	7,000	7,000	4,312	2,688	
OFFICE SUPPLIES	4,000	4,000	3,326	674	
MINOR OFFICE EQUIP SUPP & MAIN	700	700	463	237	
PUBLICATIONS & SUBS(SUPPLIES)	500	500	18	482	
MINOR COMPUTER EQUIP SUPPLIES	2,000	2,000	1,690	310	
BUILDINGS/FACILITIES MAINT/REP	5,000	5,000		5,000	
PLANNING AND RESEARCH - 21010054	378,727	314,071	304,680	9,391	
VEH/HEAVY EQUIP/OFF RD MIANT C	60,000	60,000	54,234	5,766	
EQUIP MAINT-INTERFUND SVCS	1,600,000	1,600,000	1,764,433		(164,433)
GASOLINE - UNLEADED	822,000	822,000	899,526		(77,526)
LUBRICANTS/ANTIFREEZE	1,000	1,000	584	416	
DIESEL	300	300		300	
PUBLICATIONS & SUBS(SUPPLIES)	250	250	228	22	
OTHER SERVICES/CHARGES EXPENSE	20,000	20,000	12,020	7,980	
VEHICLE OPERATIONS - 21010055	2,503,550	2,503,550	2,731,025	14,484	(241,959)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	358,190	358,190	360,365		(2,175)
PERSONNEL SERVICES EXPENDITURES	4,305,605	3,790,097	3,790,097		
HEALTH CARE PROVIDERS SERVICES	1,000	1,000	600	400	
TRAINING/INSTRUCTION CONTRACTS	-	15,000		15,000	

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	Original	Final		Under	Over
OUTSIDE CONTRACTS - NOC	\$ 250	250		250	
OFFICE EQUIP MAINT CONTRACTS	10,200	10,200	4,291	5,909	
PRINT SHOP ALLOC-INTERFUND SVC	1,200	1,200	566	634	
OFFICE SUPPLIES	4,000	4,000	3,795	205	
MINOR OFFICE EQUIP SUPP & MAIN	6,000	6,000	5,839	161	
PUBLICATIONS & SUBS(SUPPLIES)	500	500		500	
MINOR COMPUTER EQUIP SUPPLIES	3,000	3,000	2,887	113	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	100	100		100	
TRAINING MATERIALS	30,000	15,000	7,439	7,561	
EQUIP MAINT SUP-LOW COST ITEM	40,500	40,500	38,086	2,414	
OTHER SERVICES/CHARGES EXPENSE	200	200		200	
COMMUNICATIONS - 21010058	4,760,745	4,245,237	4,213,965	33,447	(2,175)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	190,666	190,666	192,479		(1,813)
PERSONNEL SERVICES EXPENDITURES	1,717,774	1,427,461	1,427,461		
OUTSIDE CONTRACTS - NOC	2,300	2,300	847	1,453	
OFFICE EQUIP MAINT CONTRACTS	24,000	16,000	14,033	1,967	
PRINT SHOP ALLOC-INTERFUND SVC	500	500	404	96	
MAIL ROOM CHARGES	45,000	45,000	53,211		(8,211)
OFFICE SUPPLIES	13,004	13,004	12,718	286	
MINOR OFFICE EQUIP SUPP & MAIN	6,000	6,000	5,953	47	
PUBLICATIONS & SUBS(SUPPLIES)	350	350	58	292	
MINOR COMPUTER EQUIP SUPPLIES	800	10,000	9,074	926	
CLEANING SUPPLIES	100				
CLINICAL/MEDICAL SUPPLIES	500				
MAINTENANCE SUPPLIES/PARTS NOC	760	160		160	
SHIPPING	9,000	9,000	7,407	1,593	
RECORDS - 21010059	2,010,754	1,720,441	1,723,645	6,820	(10,024)
PRINT SHOP ALLOC-INTERFUND SVC	9,500	9,500	9,750		(250)
OFFICE SUPPLIES	13,000	13,000	(6,802)	19,802	
MINOR OFFICE EQUIP SUPP & MAIN	400	400	333	67	
PUBLICATIONS & SUBS(SUPPLIES)	27,000	27,000	24,113	2,887	
MINOR COMPUTER EQUIP SUPPLIES	5,000	5,000	2,333	2,667	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	17,500	17,500	(4,157)	21,657	
CLEANING SUPPLIES	1,500	1,500	524	976	
CLINICAL/MEDICAL SUPPLIES	1,000	1,000	17	983	
UNIFORMS AND APPAREL SUPPLIES	390,000	432,737	330,323	102,414	
MAINTENANCE SUPPLIES/PARTS NOC	1,575	1,575	(3,461)	5,036	
SAFETY EQUIPMENT	73,000	73,000	56,083	16,917	
POLICE SUPPLY - 21010060	539,475	582,212	409,056	173,406	(250)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	30,417	30,417	30,417		
PERSONNEL SERVICES EXPENDITURES	319,588	476,667	476,667		
SECURITY CONTRACTS	150,000	150,000	138,203	11,797	
OUTSIDE CONTRACTS - NOC	60,000	60,000	58,377	1,623	
OFFICE EQUIP MAINT CONTRACTS	8,500	8,500	2,172	6,328	
PRINT SHOP ALLOC-INTERFUND SVC			151		(151)
OFFICE EQUIPMENT-LEASES	100,000	100,000	75,516	24,484	
LEASES NOC	260	260	260		
OFFICE SUPPLIES	500	500	230	270	
MINOR OFFICE EQUIP SUPP & MAIN	1,000	1,000	139	861	
MINOR COMPUTER EQUIP SUPPLIES	1,500	1,500	68	1,432	
CLEANING SUPPLIES	300	300	16	284	
EQUIP MAINT SUP-LOW COST ITEM	1,000	1,000	66	934	
MAINTENANCE SUPPLIES/PARTS NOC	500	500	154	346	
PAGING SERVICES	78,000	78,000	78,377		(377)
OTHER SERVICES/CHARGES EXPENSE	4,000	4,000	3,550	450	
PRISONER CUSTODY EXPENSE	2,275,000	2,275,000	2,174,803	100,197	
FINANCIAL SERVICES - 21010061	3,030,565	3,187,644	3,039,166	149,006	(528)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	55,239	55,239	55,239		
PERSONNEL SERVICES EXPENDITURES	702,897	597,372	597,372		
HEALTH CARE PROVIDERS SERVICES	60,000	60,000	30,842	29,158	
PROMOTIONAL SERVICES	8,000	8,000	6,653	1,347	
OUTSIDE CONTRACTS - NOC	10,000	10,000	8,891	1,109	
OFFICE EQUIP MAINT CONTRACTS	1,600	1,600	1,370	230	
PRINT SHOP ALLOC-INTERFUND SVC	7,100	6,600	5,944	656	
OFFICE SUPPLIES	10,000	10,500	10,357	143	

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MINOR OFFICE EQUIP SUPP & MAIN	\$ 2,000	2,000	1,873	127	
PUBLICATIONS & SUBS(SUPPLIES)	1,700	1,850	1,757	93	
MINOR COMPUTER EQUIP SUPPLIES	1,200	2,050	2,034	16	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	3,000	2,500	2,489	11	
TRAINING MATERIALS	6,000	5,500	4,282	1,218	
AMMUNITION SUPPLIES	261,000	261,000	259,908	1,092	
CLEANING SUPPLIES	1,300	1,300	651	649	
CLINICAL/MEDICAL SUPPLIES	1,500	1,500	1,486	14	
LAND MAINTENANCE SUPPLIES	300	300	297	3	
EQUIP MAINT SUP-LOW COST ITEM	1,300	1,300	968	332	
MAINTENANCE SUPPLIES/PARTS NOC	3,000	3,000	936	2,064	
OTHER SERVICES/CHARGES EXPENSE	300	300		300	
SPECIAL SERVICES - 21010062	1,137,436	1,031,911	993,349	38,562	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	54,799	54,799	54,799		
PERSONNEL SERVICES EXPENDITURES	483,998	491,624	491,624		
OUTSIDE CONTRACTS - NOC	600	375	385		(10)
OFFICE EQUIP MAINT CONTRACTS	600	600		600	
PRINT SHOP ALLOC-INTERFUND SVC	7,500	7,500	7,469	31	
OFFICE SUPPLIES	12,000	12,000	12,578		(578)
MINOR OFFICE EQUIP SUPP & MAIN	2,500	2,500	2,481	19	
PUBLICATIONS & SUBS(SUPPLIES)	700	700	357	343	
MINOR COMPUTER EQUIP SUPPLIES	2,000	2,000	1,400	600	
UNDERCOVER SUPPLIES & MATERIAL	1,000	1,000	953	47	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	6,000	6,625	6,611	14	
CLEANING SUPPLIES	2,500	2,100	2,016	84	
CLINICAL/MEDICAL SUPPLIES	600	600	566	34	
FOOD AND BEVERAGES SUPPLIES	250	250	4	246	
EQUIP MAINT SUP-LOW COST ITEM	1,500	1,500	196	1,304	
MAINTENANCE SUPPLIES/PARTS NOC	3,600	3,600	3,445	155	
OTHER SERVICES/CHARGES EXPENSE	200	200	140	60	
CENTRAL REGIONAL COMMAND - 21010063	580,347	587,973	585,024	3,537	(588)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	27,412	27,412	27,412		
PERSONNEL SERVICES EXPENDITURES	262,667	265,477	265,477		
OUTSIDE CONTRACTS - NOC	950	950	899	51	
OFFICE EQUIP MAINT CONTRACTS	700	700	362	338	
PRINT SHOP ALLOC-INTERFUND SVC	3,500	3,500	3,525		(25)
OFFICE SUPPLIES	6,500	6,020	7,180		(1,160)
MINOR OFFICE EQUIP SUPP & MAIN	1,000	1,000	909	91	
PUBLICATIONS & SUBS(SUPPLIES)	300	300		300	
MINOR COMPUTER EQUIP SUPPLIES	1,500	1,980	1,933	47	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	4,000	4,750	4,745	5	
CLEANING SUPPLIES	1,500	2,070	2,023	47	
CLINICAL/MEDICAL SUPPLIES	500	500	499	1	
FOOD AND BEVERAGES SUPPLIES	250	50	48	2	
EQUIP MAINT SUP-LOW COST ITEM	400	400	398	2	
MAINTENANCE SUPPLIES/PARTS NOC	2,800	1,680	1,680		
MISSION VALLEY REGIONAL COMMAND - 21010064	313,979	316,789	317,090	884	(1,185)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	23,481	23,481	23,481		
PERSONNEL SERVICES EXPENDITURES	260,994	230,295	230,295		
OFFICE EQUIP MAINT CONTRACTS	950	950	404	546	
PRINT SHOP ALLOC-INTERFUND SVC	4,500	4,500	4,491	9	
OFFICE SUPPLIES	4,500	4,850	4,817	33	
MINOR OFFICE EQUIP SUPP & MAIN	600	600	564	36	
PUBLICATIONS & SUBS(SUPPLIES)	400	400	151	249	
MINOR COMPUTER EQUIP SUPPLIES	1,500	1,850	1,824	26	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	4,000	4,000	3,996	4	
CLEANING SUPPLIES	1,800	1,800	1,793	7	
CLINICAL/MEDICAL SUPPLIES	400	400	257	143	
FOOD AND BEVERAGES SUPPLIES	250	50	32	18	
EQUIP MAINT SUP-LOW COST ITEM	500				
MAINTENANCE SUPPLIES/PARTS NOC	2,200	2,200	1,790	410	
OTHER SERVICES/CHARGES EXPENSE	200	200	83	117	
NORTHEAST REGIONAL COMMAND - 21010065	306,275	275,576	273,978	1,598	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	25,369	25,369	25,369		
PERSONNEL SERVICES EXPENDITURES	239,132	234,397	234,397		

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OFFICE EQUIP MAINT CONTRACTS	\$ 3,105	3,105	1,751	1,354	
PRINT SHOP ALLOC-INTERFUND SVC	7,625	7,625	7,865		(240)
OFFICE SUPPLIES	12,200	12,200	10,890	1,310	
MINOR OFFICE EQUIP SUPP & MAIN	6,868	6,868	6,582	286	
PROMOTIONAL SUPPLIES	1,050	1,050	985	65	
PUBLICATIONS & SUBS(SUPPLIES)	785	785	458	327	
MINOR COMPUTER EQUIP SUPPLIES	3,000	3,000	2,954	46	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	7,138	7,138	7,138		
CLEANING SUPPLIES	1,900	1,900	1,900		
CLINICAL/MEDICAL SUPPLIES	650	650	396	254	
FOOD AND BEVERAGES SUPPLIES	250	250	250		
EQUIP MAINT SUP-LOW COST ITEM	1,500	1,500	1,478	22	
MAINTENANCE SUPPLIES/PARTS NOC	3,600	3,600	3,546	54	
OTHER SERVICES/CHARGES EXPENSE	800	800	339	461	
PEBBLE HILLS REGIONAL COMMAND - 2101006:	314,972	310,237	306,298	4,179	(240)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	12,154	12,154	12,154		
PERSONNEL SERVICES EXPENDITURES	185,259	177,955	177,955		
OFFICE EQUIP MAINT CONTRACTS	1,000	1,000	874	126	
PRINT SHOP ALLOC-INTERFUND SVC	3,000	2,400	2,399	1	
OFFICE SUPPLIES	4,500	5,650	5,276	374	
MINOR OFFICE EQUIP SUPP & MAIN	1,000	1,000	478	522	
PUBLICATIONS & SUBS(SUPPLIES)	750	300	236	64	
MINOR COMPUTER EQUIP SUPPLIES	1,000	1,600	1,586	14	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	5,000	5,000	4,992	8	
CLEANING SUPPLIES	1,500	1,000	942	58	
CLINICAL/MEDICAL SUPPLIES	300	300	285	15	
FOOD AND BEVERAGES SUPPLIES	250	250	30	220	
EQUIP MAINT SUP-LOW COST ITEM	800	100		100	
MAINTENANCE SUPPLIES/PARTS NOC	2,000	2,500	2,409	91	
OTHER SERVICES/CHARGES EXPENSE	500	500	147	353	
WESTSIDE REGIONAL COMMAND - 2101006:	219,013	211,709	209,763	1,946	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	28,187	28,187	28,187		
PERSONNEL SERVICES EXPENDITURES	303,270	278,004	278,004		
HEALTH CARE PROVIDERS SERVICES	1,250	1,250	280	970	
PROMOTIONAL SERVICES	10,000	10,000	9,351	649	
OUTSIDE CONTRACTS - NOC	37,585	37,585	33,501	4,084	
OFFICE EQUIP MAINT CONTRACTS	1,300	1,300	987	313	
PRINT SHOP ALLOC-INTERFUND SVC	2,500	2,500	1,071	1,429	
BUILDINGS-LEASES	75,264	75,264	64,382	10,882	
OFFICE SUPPLIES	4,000	4,000	3,453	547	
MINOR OFFICE EQUIP SUPP & MAIN	2,300	2,300	2,205	95	
PUBLICATIONS & SUBS(SUPPLIES)	1,400	1,400	871	529	
MINOR COMPUTER EQUIP SUPPLIES	500	500	499	1	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	2,700	2,700	2,135	565	
TRAINING MATERIALS	2,700	2,700	2,585	115	
AMMUNITION SUPPLIES	64,000	64,000	55,627	8,373	
ANIMAL FOOD AND SUPPLIES	5,700	5,700	2,846	2,854	
CLEANING SUPPLIES	925	925	892	33	
CLINICAL/MEDICAL SUPPLIES	600	600	583	17	
LAND MAINTENANCE SUPPLIES	400	400	193	207	
FOOD AND BEVERAGES SUPPLIES	800	800	799	1	
EQUIP MAINT SUP-LOW COST ITEM	1,500	1,500	1,472	28	
MAINTENANCE SUPPLIES/PARTS NOC	1,300	1,300	959	341	
GENERAL LIABILITY INSURANCE EX	35,000	35,000	22,645	12,355	
OTHER SERVICES/CHARGES EXPENSE	200	200	40	160	
OPERATIONAL SUPPORT - 2101006:	583,381	558,115	513,567	44,548	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	44,434	44,434	44,434		
PERSONNEL SERVICES EXPENDITURES	503,860	536,718	536,718		
OUTSIDE CONTRACTS - NOC	2,800	2,800	1,735	1,065	
PEST CONTROL CONTRACTS	250	250	250		
OFFICE EQUIP MAINT CONTRACTS	462	462	141	321	
PRINT SHOP ALLOC-INTERFUND SVC	885	1,385	1,336	49	
BUILDINGS-LEASES	58,260	58,260	63,115		(4,855)
COMPUTER RELATED-LEASES	5,500	5,500	876	4,624	
VEHICLES-LEASES	61,560	61,560	51,679	9,881	

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OFFICE SUPPLIES	\$ 10,000	10,000	7,886	2,114	
MINOR OFFICE EQUIP SUPP & MAIN	3,240	3,240	2,832	408	
PUBLICATIONS & SUBS(SUPPLIES)	3,934	3,934	1,059	2,875	
MINOR COMPUTER EQUIP SUPPLIES	1,500	1,500	450	1,050	
DESKTOP SOFTWARE SUPPLIES	200	200		200	
UNDERCOVER SUPPLIES & MATERIAL	1,000	1,000	980	20	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	650	650	646	4	
ANIMAL FOOD AND SUPPLIES	3,965	3,965	1,059	2,906	
CLEANING SUPPLIES	216	216	213	3	
FOOD AND BEVERAGES SUPPLIES	200	200		200	
EQUIP MAINT SUP-LOW COST ITEM	950	950	78	872	
VEHICLE MAINTENANCE SUPPLIES	502	502		502	
MAINTENANCE SUPPLIES/PARTS NOC	2,281	2,281	2,280	1	
TRAVEL EXPENSES - EMPLOYEES	8,640	8,640	3,686	4,954	
OTHER SERVICES/CHARGES EXPENSE	100	100	40	60	
INDIRECT COST EXPENDITURES	500				
DIRECTED INVESTIGATIONS - 21010071	715,889	748,747	721,493	32,109	(4,855)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	111,266	111,266	111,266		
PERSONNEL SERVICES EXPENDITURES	955,263	796,072	796,072		
HEALTH CARE PROVIDERS SERVICES	150,000	118,400	74,350	44,050	
EXPERT WITNESSES	10,000	10,000	9,970	30	
LEGAL NOTICES CONTRACTS	25,000	25,000	25,000		
OUTSIDE CONTRACTS - NOC	34,351	39,851	33,258	6,593	
OFFICE EQUIP MAINT CONTRACTS	13,400	13,400	10,050	3,350	
PRINT SHOP ALLOC-INTERFUND SVC	4,230	4,230	4,682		(452)
BUILDINGS-LEASES	70,496	78,996	63,222	15,774	
COMPUTER RELATED-LEASES	1,000	500	(500)	1,000	
LEASES NOC	1,040	1,040	780	260	
OFFICE SUPPLIES	29,000	35,000	32,797	2,203	
MINOR OFFICE EQUIP SUPP & MAIN	14,800	16,800	15,906	894	
PUBLICATIONS & SUBS(SUPPLIES)	6,771	6,771	5,949	822	
MINOR COMPUTER EQUIP SUPPLIES	3,000	11,100	9,497	1,603	
UNDERCOVER SUPPLIES & MATERIAL	1,500	1,500		1,500	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	38,300	38,300	30,954	7,346	
CLEANING SUPPLIES	1,666	1,666	1,421	245	
CLINICAL/MEDICAL SUPPLIES	11,575	12,575	12,546	29	
EQUIP MAINT SUP-LOW COST ITEM	6,450	6,450	5,898	552	
MAINTENANCE SUPPLIES/PARTS NOC	2,000	3,000	2,829	171	
OTHER SERVICES/CHARGES EXPENSE	2,490	2,490	2,570		(80)
CRIMINAL INVESTIGATIONS - 21010072	1,493,598	1,334,407	1,248,517	86,422	(532)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	51,195	51,195	51,195		
PERSONNEL SERVICES EXPENDITURES	711,680	886,248	886,248		
DATA PROCESS SERVICES CONTRACT	10,000	10,000	5,251	4,749	
SECURITY CONTRACTS	75,000	75,000	53,214	21,786	
BLDGS/FACILITIES MAINT CONTRAC	1,000	1,000	412	588	
OFFICE EQUIP MAINT CONTRACTS	2,000	2,000	1,461	539	
PRINT SHOP ALLOC-INTERFUND SVC	10,000	10,000	24,725		(14,725)
MAIL ROOM CHARGES	3,000	3,000	4,328		(1,328)
OFFICE EQUIPMENT-LEASES	19,000	22,500	22,023	477	
LAND - LEASES	10,000	6,500	5,000	1,500	
OFFICE SUPPLIES	15,000	15,000	13,544	1,456	
MINOR OFFICE EQUIP SUPP & MAIN	5,000	5,000	1,766	3,234	
PUBLICATIONS & SUBS(SUPPLIES)	4,000	4,000	4,155		(155)
MINOR COMPUTER EQUIP SUPPLIES	1,000	1,000	985	15	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	1,000	1,000	610	390	
FOOD AND BEVERAGES SUPPLIES	250	250	230	20	
EQUIP MAINT SUP-LOW COST ITEM	1,500	1,500	1,287	213	
SAFETY EQUIPMENT			16		(16)
POSTAGE	200	200	971		(771)
SHIPPING	500	500	579		(79)
TRAVEL EXPENSES - EMPLOYEES	50,000	50,000	47,580	2,420	
SEMINARS/CONTINUING EDUCATION	12,050	12,050	12,029	21	
CITY GRANT MATCH	82,066	82,066	82,066		
FIRE DEPARTMENT ADMINISTRATION - 2201009C	1,065,441	1,240,009	1,219,675	37,408	(17,074)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	61,322	61,322	61,322		

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PERSONNEL SERVICES EXPENDITURES	\$ 909,114	706,173	706,173		
BLDGS/FACILITIES MAINT CONTRAC	14,000	14,000	18,230		(4,230)
LEASES NOC	7,500	7,500	7,056	444	
PROPANE	10,000	10,000	3,521	6,479	
MINOR OFFICE EQUIP SUPP & MAIN	4,000	4,000	3,943	57	
PUBLICATIONS & SUBS(SUPPLIES)	25,365	25,365	24,884	481	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	7,500	7,500	7,374	126	
TRAINING MATERIALS	6,450	6,450	6,450		
CLINICAL/MEDICAL SUPPLIES	5,160	5,160	3,581	1,579	
FOOD AND BEVERAGES SUPPLIES	1,000	1,000	691	309	
EQUIP MAINT SUP-LOW COST ITEM	2,000	2,000	1,992	8	
FIRE FIGHTING TRAINING - 22010096	1,053,411	850,470	845,217	9,483	(4,230)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	697,258	697,258	697,258		
PERSONNEL SERVICES EXPENDITURES	7,013,610	6,864,538	6,864,538		
HEALTH CARE PROVIDERS SERVICES	728,026	728,026	581,792	146,234	
BILLING/COLLECT AGEN CONTRACTS	950,000	950,000	860,389	89,611	
OUTSIDE CONTRACTS - NOC	5,000	5,000	4,525	475	
MINOR OFFICE EQUIP SUPP & MAIN	500	500	387	113	
MILEAGE ALLOWANCES			98		(98)
OTHER SERVICES/CHARGES EXPENSE	1,000	1,000	871	129	
BANK SVC CHRGS & CR CARD FEES			269		(269)
FIRE MEDICAL SERVICES - 22010097	9,395,394	9,246,322	9,010,127	236,562	(367)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	2,938,367	2,938,367	2,938,367		
PERSONNEL SERVICES EXPENDITURES	30,966,067	31,931,203	31,931,203		
HEALTH CARE PROVIDERS SERVICES	230,000	230,000	216,867	13,133	
BLDGS/FACILITIES MAINT CONTRAC	20,000	20,000	11,023	8,977	
OFFICE EQUIP MAINT CONTRACTS	5,000	5,000	2,473	2,527	
FIRE HYDRANTS-LEASES	561,216	561,216	474,973	86,243	
MINOR OFFICE EQUIP SUPP & MAIN	5,000	5,000	4,993	7	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	1,000	1,000	716	284	
CLINICAL/MEDICAL SUPPLIES	55,000	55,000	53,748	1,252	
RECREATIONAL SUPPLIES	6,200	6,200	6,112	88	
EQUIP MAINT SUP-LOW COST ITEM	35,000	35,000	33,825	1,175	
UNIFORMS AND APPAREL SUPPLIES	298,000	298,000	285,956	12,044	
MILEAGE ALLOWANCES			6,044		(6,044)
PROFESSIONAL LICENSES & MEMBER	57,030	57,030	41,459	15,571	
UNDERGROUND STORAGE TANK TESTI	3,500	3,500	1,428	2,072	
FD EMERGENCY OPERATIONS - 22010100	35,181,380	36,146,516	36,009,187	143,373	(6,044)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	15,088	15,088	15,088		
PERSONNEL SERVICES EXPENDITURES	179,186	150,771	150,771		
LEASES NOC	350	350		350	
DESKTOP SOFTWARE SUPPLIES	1,000	1,000	364	636	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	250	250	169	81	
TRAINING MATERIALS	600	600	571	29	
EQUIP MAINT SUP-LOW COST ITEM	8,266	8,266	7,856	410	
UNIFORMS AND APPAREL SUPPLIES	8,250	8,250	4,613	3,637	
SAFETY EQUIPMENT	20,000	20,000	20,018		(18)
SPECIAL OPERATIONS - 22010101	232,990	204,575	199,450	5,143	(18)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	179,768	179,768	179,768		
PERSONNEL SERVICES EXPENDITURES	2,046,581	2,377,788	2,377,788		
PROMOTIONAL SERVICES	5,000	5,000	4,847	153	
PRINTING SERVICES CONTRACTS	1,000				
OUTSIDE CONTRACTS - NOC	6,550	6,550	2,676	3,874	
PRINT SHOP ALLOC-INTERFUND SVC		1,000		1,000	
MINOR OFFICE EQUIP SUPP & MAIN	2,000	2,000	1,999	1	
PUBLICATIONS & SUBS(SUPPLIES)	4,000	4,000	3,618	382	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	4,300	4,300	3,091	1,209	
TRAINING MATERIALS	3,500	3,500	1,981	1,519	
AMMUNITION SUPPLIES	4,200	4,200	2,411	1,789	
ANIMAL FOOD AND SUPPLIES	1,800	1,800	951	849	
FOOD AND BEVERAGES SUPPLIES	100	100	9	91	
EQUIP MAINT SUP-LOW COST ITEM	7,000	7,000	6,910	90	
UNIFORMS AND APPAREL SUPPLIES	800	800	544	256	
SAFETY EQUIPMENT	1,200	1,200	1,154	46	
TRAVEL EXPENSES - EMPLOYEES	-	-	(1,091)	1,091	

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Activity-Account	Budgeted Amounts		Actual Amounts	Variance with Final Budget	
	Original	Final		Under	Over
PUBLIC INFORMATION PUBLICATION	\$ -		456		(456)
FIRE PREVENTION - 22010104	2,267,799	2,599,006	2,587,112	12,350	(456)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	35,363	35,363	35,363		
PERSONNEL SERVICES EXPENDITURES	424,895	476,961	476,961		
OUTSIDE CONTRACTS - NOC	2,800	5,088	3,130	1,958	
OFFICE SUPPLIES	1,000	1,000	989	11	
MINOR OFFICE EQUIP SUPP & MAIN	2,400	2,400	2,347	53	
EQUIP MAINT SUP-LOW COST ITEM	5,000	5,000	3,387	1,613	
UNIFORMS AND APPAREL SUPPLIES	12,000	12,000	12,198		(198)
OFFICE EQUIPMENT-MAINT & REP	10,360	10,360	8,167	2,193	
PAGING SERVICES	10,000	10,000	11,806		(1,806)
SHIPPING	400	400	(147)	547	
MILEAGE ALLOWANCES			12		(12)
SEMINARS/CONTINUING EDUCATION	30,000	30,000	7,531	22,469	
FIRE COMMUNICATIONS - 22010311	534,218	588,572	561,744	28,844	(2,016)
ENVIRONMENTAL CONTRACTS	36,000	36,000	16,928	19,072	
PUB SAFETY EQUIP MAINT CONTRAC	11,800	11,800	497	11,303	
BLDGS/FACILITIES MAINT CONTRAC	750	750	746	4	
OFFICE EQUIP MAINT CONTRACTS	69,750	69,750	46,793	22,957	
OFFICE SUPPLIES	13,000	13,000	12,865	135	
CLEANING SUPPLIES	45,000	45,000	39,536	5,464	
CLINICAL/MEDICAL SUPPLIES	600,000	600,000	514,931	85,069	
LAND MAINTENANCE SUPPLIES	1,000	1,000	916	84	
FOOD AND BEVERAGES SUPPLIES	7,000	7,000	6,065	935	
EQUIP MAINT SUP-LOW COST ITEM	15,500	15,500	9,711	5,789	
MAINTENANCE SUPPLIES/PARTS NOC	40,000	40,000	34,824	5,176	
SAFETY EQUIPMENT	493,000	493,000	335,457	157,543	
BUILDINGS/FACILITIES MAINT/REP	7,000	7,000	5,393	1,607	
VEHICLES - MAINT. & REPAIRS	2,000	2,000	924	1,076	
PUBLIC SAFETY EQUIP-MAINT/REP	51,525	51,525	33,014	18,511	
SCBA AND LOGISTIC - 22010319	1,393,325	1,393,325	1,058,600	334,725	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	34,187	34,187	34,187		
PERSONNEL SERVICES EXPENDITURES	395,432	417,499	417,499		
ENVIRONMENTAL CONTRACTS	15,000	15,000	3,144	11,856	
PUB SAFETY EQUIP MAINT CONTRAC	25,500	25,500	20,389	5,111	
VEH/HEAVY EQUIP/OFF RD MIANT C	209,000	209,000	169,226	39,774	
EQUIP MAINT-INTERFUND SVCS			7,913		(7,913)
GASOLINE - UNLEADED	312,000	312,000	403,877		(91,877)
LUBRICANTS/ANTIFREEZE	31,355	31,355	30,111	1,244	
MINOR OFFICE EQUIP SUPP & MAIN	700	700	693	7	
CLINICAL/MEDICAL SUPPLIES	3,000	3,000	1,191	1,809	
EQUIP MAINT SUP-LOW COST ITEM	8,500	8,500	6,617	1,883	
VEHICLE MAINTENANCE SUPPLIES	430,650	430,650	405,652	24,998	
UNIFORMS AND APPAREL SUPPLIES	7,500	7,500	5,938	1,562	
MAINTENANCE SUPPLIES/PARTS NOC	14,000	14,000	13,314	686	
BUILDINGS/FACILITIES MAINT/REP	2,000	2,000	1,918	82	
VEHICLES - MAINT. & REPAIRS	500	500	459	41	
PUBLIC SAFETY EQUIP-MAINT/REP	15,000	15,000	9,753	5,247	
SHIPPING	4,000	4,000	3,087	913	
OTHER SERVICES/CHARGES EXPENSE	17,500	17,500	16,239	1,261	
MAINTENANCE - 22010320	1,525,824	1,547,891	1,551,207	96,474	(99,790)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	133,154	133,154	133,154		
PERSONNEL SERVICES EXPENDITURES	1,420,794	1,429,879	1,429,879		
MILEAGE ALLOWANCES			18		(18)
AIRPORT FIREFIGHTERS - 22010321	1,553,948	1,563,033	1,563,051		(18)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	283,802	283,802	283,802		
PERSONNEL SERVICES EXPENDITURES	2,662,661	2,522,939	2,522,939		
FIRE SUPPORT PERSONNEL - 22010330	2,946,463	2,806,741	2,806,741		
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	170,545	170,545	170,740		(195)
PERSONNEL SERVICES EXPENDITURES	2,098,676	2,056,030	2,056,030		
JUD SVCS-JUDGES CT. REPORTERS	40,000	40,000	22,070	17,930	
PROMOTIONAL SERVICES	2,500	15,000	10,866	4,134	
BILLING/COLLECT AGEN CONTRACTS	650,000	635,839	317,825	318,014	
DATA PROCESS SERVICES CONTRACT	62,300	62,300	4,959	57,341	
MAINT SVCS CONTRACT-JANITORIAL	25,000	25,000	24,560	440	

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	Original	Final		Under	Over
PRINTING SERVICES CONTRACTS	\$ 31,000	36,000	26,313	9,687	
OUTSIDE CONTRACTS - NOC	105,000	105,000	79,853	25,147	
PEST CONTROL CONTRACTS	500	500		500	
BLDGS/FACILITIES MAINT CONTRAC	500	500		500	
OFFICE EQUIP MAINT CONTRACTS	4,200	4,200	12	4,188	
EQUIP MAINT-INTERFUND SVCS	200	200	81	119	
MOTOR POOL USAGE FEE-INTERF SV	4,800	4,800	1,600	3,200	
PRINT SHOP ALLOC-INTERFUND SVC	22,571	22,571	18,424	4,147	
MAIL ROOM CHARGES	135,000	135,000	140,580		(5,580)
BUILDINGS-LEASES	43,000	43,000	31,080	11,920	
COMPUTER RELATED-LEASES	7,000	7,000		7,000	
OFFICE EQUIPMENT-LEASES	6,500	17,500	5,897	11,603	
LAND - LEASES	21,840	21,840	20,020	1,820	
GASOLINE - UNLEADED	400	400	155	245	
OFFICE SUPPLIES	11,300	11,800	9,211	2,589	
MINOR OFFICE EQUIP SUPP & MAIN	15,000	15,000	10,560	4,440	
PUBLICATIONS & SUBS(SUPPLIES)	1,200	1,200	146	1,054	
MINOR COMPUTER EQUIP SUPPLIES	30,000	11,000	3,765	7,235	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	20	20		20	
CLEANING SUPPLIES	4,000	4,000	2,051	1,949	
VEHICLE MAINTENANCE SUPPLIES	100	100	5	95	
SAFETY EQUIPMENT	100	100		100	
BUILDINGS/FACILITIES MAINT/REP	350	350		350	
HEAVY EQUIPMENT - MAINT& REP	300	300		300	
PAGING SERVICES		861	405	456	
ELECTRICITY	24,000	26,500	26,039	461	
WATER	3,100	3,100	1,849	1,251	
NATURAL GAS OTHER	2,400	2,400	434	1,966	
TRAVEL EXPENSES - EMPLOYEES	2,000	2,000	1,422	578	
GENERAL LIABILITY INSURANCE EX			483		(483)
JUROR EXPENSE	3,500	3,500	3,280	220	
OTHER SERVICES/CHARGES EXPENSE	175	175	161	14	
SEMINARS/CONTINUING EDUCATION		800		800	
PROFESSIONAL LICENSES & MEMBER	410	410	150	260	
PETTY CASH SHORTAGE (OVER)-EXP			(567)	567	
CITY GRANT MATCH	20,040	20,040	19,653	387	
MUNICIPAL CLERK ADMIN - 11010011	3,549,527	3,506,881	3,010,112	503,027	(6,258)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	10,922	10,922	10,922		
PERSONNEL SERVICES EXPENDITURES	526,890	431,333	431,333		
OUTSIDE CONTRACTS - NOC	12,000	12,000	11,000	1,000	
PRINT SHOP ALLOC-INTERFUND SVC		1,000	1,415		(415)
OFFICE SUPPLIES	800		478		(478)
MINOR OFFICE EQUIP SUPP & MAIN	1,500	1,300	133	1,167	
UNIFORMS AND APPAREL SUPPLIES	725	725	146	579	
TRAVEL EXPENSES - ELECTED OFFI	9,600	9,600	6,137	3,463	
MUNICIPAL CLERK JUDICIARY - 1101033:	562,437	466,880	461,564	6,209	(893)
PERSONNEL SERVICES EXPENDITURES	145,452				
COMMUNITY SERVICES DEPARTMENT - 12010701	145,452				
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	14,131	14,131	14,131		
PERSONNEL SERVICES EXPENDITURES	304,003	298,294	298,294		
EQUIP MAINT-INTERFUND SVCS	1,000	1,000	621	379	
MOTOR POOL USAGE FEE-INTERF SV	250	250	818		(568)
PRINT SHOP ALLOC-INTERFUND SVC	4,000	4,000	2,842	1,158	
MAIL ROOM CHARGES	1,500	1,500	746	754	
OFFICE EQUIPMENT-LEASES	2,500	2,500	1,561	939	
GASOLINE - UNLEADED	400	400	601		(201)
OFFICE SUPPLIES	8,000	8,000	7,577	423	
MINOR OFFICE EQUIP SUPP & MAIN	2,000	2,000	2,023		(23)
PUBLICATIONS & SUBS(SUPPLIES)	1,000	1,000	748	252	
LAND/LANDSCAPING - MAINT & REP	2,000	2,000		2,000	
PAGING SERVICES	2,000	4,000	3,538	462	
POSTAGE	500	500	394	106	
ELECTRICITY	6,500,000	6,500,000	6,988,807		(488,807)
WATER	365,000	365,000	436,126		(71,126)
NATURAL GAS OTHER	399,000	399,000	427,354		(28,354)

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	Original	Final		Under	Over
TRAVEL EXPENSES - EMPLOYEES	\$ 15,000	13,000	9,492	3,508	
SEMINARS/CONTINUING EDUCATION	2,000	2,000	789	1,211	
PROFESSIONAL LICENSES & MEMBER	3,500	3,500	3,289	211	
MUNICIPAL SERVICES ADMIN - 3101004	7,627,784	7,622,075	8,199,751	11,403	(589,079)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	27,173	27,173	27,173		
PERSONNEL SERVICES EXPENDITURES	333,470	223,012	223,012		
PRINTING SERVICES CONTRACTS	100	100		100	
MOTOR POOL USAGE FEE-INTERF SV	400	400	317	83	
PRINT SHOP ALLOC-INTERFUND SVC	500	500	61	439	
OFFICE SUPPLIES	1,000	1,000	694	306	
MINOR OFFICE EQUIP SUPP & MAIN	500	500	450	50	
PUBLICATIONS & SUBS(SUPPLIES)	2,000	2,000	1,795	205	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	100	100	4	96	
TRAVEL EXPENSES - EMPLOYEES	7,500	7,500	4,171	3,329	
PROFESSIONAL LICENSES & MEMBER	3,000	3,000	2,617	383	
ENGINEERING SPECIAL PROJECTS - 31010049	375,743	265,285	260,294	4,991	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	16,917	16,917	16,917		
PERSONNEL SERVICES EXPENDITURES	273,852	223,252	223,252		
OUTSIDE CONTRACTS - NOC	250,000	250,000	156,930	93,070	
MOTOR POOL USAGE FEE-INTERF SV	75	75	164		(89)
PRINT SHOP ALLOC-INTERFUND SVC	100	100	95	5	
MAIL ROOM CHARGES	100	100	391		(291)
OFFICE SUPPLIES	1,200	1,200	910	290	
PROMOTIONAL SUPPLIES	1,000	1,000	973	27	
PUBLICATIONS & SUBS(SUPPLIES)	2,000	2,000	1,230	770	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	100	100	94	6	
MAINTENANCE SUPPLIES/PARTS NOC	1,000	1,000	869	131	
TRAVEL EXPENSES - EMPLOYEES	7,200	7,200	4,405	2,795	
SEMINARS/CONTINUING EDUCATION	1,200	1,200	1,124	76	
PROFESSIONAL LICENSES & MEMBER	2,043	2,043	1,412	631	
EPA COMPLIANCE MUNICIPAL SRVCS - 3101031	556,787	506,187	408,766	97,801	(380)
MAINT SVCS CONTRACT-JANITORIAL	327,800	327,800	303,130	24,670	
PEST CONTROL CONTRACTS	4,000	4,000	3,893	107	
GROUNDKEEPING/HORTI CONTRACTS	10,000	10,000	9,637	363	
LINEN AND INDUSTRIAL CONTRACTS	10,000	10,000	11,496		(1,496)
BLDGS/FACILITIES MAINT CONTRAC	120,000	120,000	121,084		(1,084)
OFFICE EQUIP MAINT CONTRACTS	15,000	15,000	10,293	4,707	
CLEANING SUPPLIES	10,000	10,000	9,877	123	
MAINTENANCE SUPPLIES/PARTS NOC	500	500		500	
SAFETY EQUIPMENT	800	800	299	501	
BUILDINGS/FACILITIES MAINT/REP	53,000	53,000	52,206	794	
BLDG MAINT POLICE FACILITIES - 3101032	551,100	551,100	521,915	31,765	(2,580)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	231,463	231,463	231,463		
PERSONNEL SERVICES EXPENDITURES	1,341,168	1,356,633	1,356,633		
MAINT SVCS CONTRACT-JANITORIAL	260,000	260,000	229,205	30,795	
SECURITY CONTRACTS	600,000	600,000	618,185		(18,185)
OUTSIDE CONTRACTS - NOC	6,000	6,000	4,424	1,576	
PEST CONTROL CONTRACTS	4,500	4,500	4,628		(128)
GROUNDKEEPING/HORTI CONTRACTS	6,000	6,000	6,680		(680)
LINEN AND INDUSTRIAL CONTRACTS	7,300	7,300	6,923	377	
BLDGS/FACILITIES MAINT CONTRAC	145,000	154,589	157,432		(2,843)
OFFICE EQUIP MAINT CONTRACTS	11,000	11,000	5,002	5,998	
EQUIP MAINT-INTERFUND SVCS	17,500	17,500	29,198		(11,698)
MOTOR POOL USAGE FEE-INTERF SV	5,000	3,000	2,227	773	
PRINT SHOP ALLOC-INTERFUND SVC	1,300	1,300	469	831	
MAIL ROOM CHARGES	250	250	90	160	
OFFICE EQUIPMENT-LEASES	500	500	387	113	
LEASES NOC	2,000	2,000	60	1,940	
GASOLINE - UNLEADED	23,000	23,000	26,911		(3,911)
OFFICE SUPPLIES	2,000	2,000	2,026		(26)
MINOR OFFICE EQUIP SUPP & MAIN	1,000	1,000	830	170	
MINOR COMPUTER EQUIP SUPPLIES	500	500	129	371	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	100	100	32	68	
CLEANING SUPPLIES	20,000	20,000	18,960	1,040	
FOOD AND BEVERAGES SUPPLIES	600	600	546	54	

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	Original	Final		Under	Over
EQUIP MAINT SUP-LOW COST ITEM	\$ 1,000	1,000		1,000	
UNIFORMS AND APPAREL SUPPLIES	10,000	10,000	8,547	1,453	
MAINTENANCE SUPPLIES/PARTS NOC	1,000	1,000	300	700	
SAFETY EQUIPMENT	5,000	5,000	3,135	1,865	
BUILDINGS/FACILITIES MAINT/REP	161,000	161,000	157,539	3,461	
PAGING SERVICES	4,000	4,000	2,874	1,126	
TRAVEL EXPENSES - EMPLOYEES	6,000	3,099	3,098	1	
SEMINARS/CONTINUING EDUCATION	6,000	6,000	6,000		
PROFESSIONAL LICENSES & MEMBER	500	500	464	36	
UNDERGROUND STORAGE TANK TESTI	1,000	1,000		1,000	
CITY WIDE BLDG MAINT NOC - 3101032e	2,881,681	2,901,834	2,884,397	54,908	(37,471)
MAINT SVCS CONTRACT-JANITORIAL	47,720	47,720	44,950	2,770	
PEST CONTROL CONTRACTS	4,500	4,500	4,353	147	
LINEN AND INDUSTRIAL CONTRACTS	5,000	2,500	2,459	41	
BLDGS/FACILITIES MAINT CONTRAC	94,500	94,500	101,287		(6,787)
EQUIP MAINT-INTERFUND SVCS	2,000	2,000	620	1,380	
LEASES NOC	1,000	1,000	16	984	
MAINTENANCE SUPPLIES/PARTS NOC	700	700		700	
BUILDINGS/FACILITIES MAINT/REP	50,000	50,000	49,776	224	
PAGING SERVICES	1,500	1,500		1,500	
BUILDING MAINT FIRE FACILITIES - 3101032f	206,920	204,420	203,461	7,746	(6,787)
MAINT SVCS CONTRACT-JANITORIAL	20,510	20,510	18,672	1,838	
PEST CONTROL CONTRACTS	350	350	156	194	
GROUNDKEEPING/HORTI CONTRACTS	1,000	1,000	959	41	
LINEN AND INDUSTRIAL CONTRACTS	600	600	276	324	
BLDGS/FACILITIES MAINT CONTRAC	10,000	10,000	7,012	2,988	
CLEANING SUPPLIES	1,500	1,500	746	754	
BUILDINGS/FACILITIES MAINT/REP	1,500	1,500	1,013	487	
BUILDING MAINT LEASED FAC - 3101032g	35,460	35,460	28,834	6,626	
MAINT SVCS CONTRACT-JANITORIAL	125,000	122,812	113,980	8,832	
SECURITY CONTRACTS	230,000	230,000	239,045		(9,045)
PEST CONTROL CONTRACTS	2,500	2,500	2,206	294	
GROUNDKEEPING/HORTI CONTRACTS	10,000	10,000	9,647	353	
BLDGS/FACILITIES MAINT CONTRAC	20,000	20,000	17,028	2,972	
CLEANING SUPPLIES	5,000	5,000	4,881	119	
BUILDINGS/FACILITIES MAINT/REP	20,000	20,000	19,990	10	
LIBRARY MAINTENANCE COSTS - 3101035c	412,500	410,312	406,777	12,580	(9,045)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	154,678	154,678	154,678		
PERSONNEL SERVICES EXPENDITURES	1,868,181	1,638,525	1,638,525		
TEMPORARY SERVICES CONTRACTS	3,000	5,664	4,069	1,595	
DATA PROCESS SERVICES CONTRACT	500	500		500	
OFFICE EQUIP MAINT CONTRACTS	400	400	340	60	
MOTOR POOL USAGE FEE-INTERF SV	100	100	65	35	
PRINT SHOP ALLOC-INTERFUND SVC	1,200	1,200	2,033		(833)
MAIL ROOM CHARGES	2,300	2,300	1,673	627	
OFFICE EQUIPMENT-LEASES	7,000	7,000	4,915	2,085	
OFFICE SUPPLIES	2,400	2,400	2,358	42	
MINOR OFFICE EQUIP SUPP & MAIN	500	500	454	46	
PUBLICATIONS & SUBS(SUPPLIES)	1,000	1,000	619	381	
MINOR COMPUTER EQUIP SUPPLIES	400	400	400		
MAINTENANCE SUPPLIES/PARTS NOC	100	100	14	86	
SAFETY EQUIPMENT	200	200		200	
POSTAGE	150	150		150	
TRAVEL EXPENSES - EMPLOYEES	2,000	2,000	1,734	266	
PROFESSIONAL LICENSES & MEMBER	2,000	2,000	1,877	123	
ENGINEERING ADMIN - 35010043	2,046,109	1,819,117	1,813,754	6,196	(833)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	6,255	6,255	6,255		
PERSONNEL SERVICES EXPENDITURES	87,296	101,171	101,171		
ENGINEERING SERVICES	19,000	19,881	13,919	5,962	
PRINTING SERVICES CONTRACTS	70	70	48	22	
OUTSIDE CONTRACTS - NOC	400				
OFFICE EQUIP MAINT CONTRACTS	600				
MOTOR POOL USAGE FEE-INTERF SV	50	50		50	
PRINT SHOP ALLOC-INTERFUND SVC	600	270	125	145	
OFFICE EQUIPMENT-LEASES	9,736	8,736	6,929	1,807	

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	Original	Final		Under	Over
OFFICE SUPPLIES	\$ 7,500	7,500	7,771		(271)
MINOR OFFICE EQUIP SUPP & MAIN	1,000	1,000	670	330	
PUBLICATIONS & SUBS(SUPPLIES)	500	500	184	316	
MINOR COMPUTER EQUIP SUPPLIES	750	1,750	1,462	288	
DESKTOP SOFTWARE SUPPLIES	400	400	350	50	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	200	200		200	
EQUIP MAINT SUP-LOW COST ITEM	300	300	209	91	
SAFETY EQUIPMENT	400	400	369	31	
TRAVEL EXPENSES - EMPLOYEES	1,200	1,200	1,102	98	
SEMINARS/CONTINUING EDUCATION		449	372	77	
PROFESSIONAL LICENSES & MEMBER	1,500	1,500	1,468	32	
ENGINEERING DESIGN - 35010045	137,757	151,632	142,404	9,499	(271)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	5,229	5,229	5,229		
PERSONNEL SERVICES EXPENDITURES	112,311	114,417	114,417		
TRAINING/INSTRUCTION CONTRACTS	800				
OFFICE EQUIP MAINT CONTRACTS	400	400	360	40	
EQUIP MAINT-INTERFUND SVCS	15,000	17,504	21,197		(3,693)
PRINT SHOP ALLOC-INTERFUND SVC	1,500	700	718		(18)
OFFICE EQUIPMENT-LEASES	5,000	5,000	3,382	1,618	
GASOLINE - UNLEADED	14,883	17,241	20,148		(2,907)
OFFICE SUPPLIES	3,500	3,500	3,549		(49)
MINOR OFFICE EQUIP SUPP & MAIN	800	800	762	38	
PUBLICATIONS & SUBS(SUPPLIES)	700	700	622	78	
MINOR COMPUTER EQUIP SUPPLIES	700	1,500	1,465	35	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	800	1,998	1,938	60	
EQUIP MAINT SUP-LOW COST ITEM	800	800	794	6	
UNIFORMS AND APPAREL SUPPLIES	1,200	402	402		
MAINTENANCE SUPPLIES/PARTS NOC	600	600	571	29	
SAFETY EQUIPMENT	2,900	2,900	2,896	4	
PAGING SERVICES	3,000	3,000	2,874	126	
TRAVEL EXPENSES - EMPLOYEES	5,000	938	368	570	
PROFESSIONAL LICENSES & MEMBER	1,064	664	597	67	
ENGINEERING CONSTRUCTION - 35010046	176,187	178,293	182,289	2,671	(6,667)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	6,252	6,252	6,252		
PERSONNEL SERVICES EXPENDITURES	86,974	97,052	97,052		
MOTOR POOL USAGE FEE-INTERF SV	50	50		50	
PRINT SHOP ALLOC-INTERFUND SVC	650	650	464	186	
OFFICE SUPPLIES	2,400	3,595	3,549	46	
MINOR OFFICE EQUIP SUPP & MAIN	750	580	579	1	
PUBLICATIONS & SUBS(SUPPLIES)	500	500	500		
MINOR COMPUTER EQUIP SUPPLIES	500	850	670	180	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	175				
SHIPPING	150	150	30	120	
TRAVEL EXPENSES - EMPLOYEES	1,200				
PROFESSIONAL LICENSES & MEMBER	1,693	1,693	1,264	429	
ENGINEERING PROGRAM MANAGEMENT - 35010047	101,294	111,372	110,360	1,012	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	65,085	65,085	65,085		
PERSONNEL SERVICES EXPENDITURES	687,391	642,594	642,594		
TEMPORARY SERVICES CONTRACTS	5,000	9,000	7,680	1,320	
ENGINEERING SERVICES	50,000	50,000	1,184	48,816	
MANAGEMENT CONSULTING SERVICES		2,619	2,619		
OUTSIDE CONTRACTS - NOC	500				
MOTOR POOL USAGE FEE-INTERF SV	1,500	500	97	403	
PRINT SHOP ALLOC-INTERFUND SVC	1,200	1,200	569	631	
OFFICE EQUIPMENT-LEASES	2,100	1,200	1,146	54	
OFFICE SUPPLIES	5,000	5,000	4,404	596	
MINOR OFFICE EQUIP SUPP & MAIN	500	500	443	57	
PUBLICATIONS & SUBS(SUPPLIES)	570	570	344	226	
MINOR COMPUTER EQUIP SUPPLIES	400	400	278	122	
DESKTOP SOFTWARE SUPPLIES	800	2,300	2,292	8	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	400	400	75	325	
CLINICAL/MEDICAL SUPPLIES	75	75		75	
FOOD AND BEVERAGES SUPPLIES	500	700	513	187	
EQUIP MAINT SUP-LOW COST ITEM	150	150	150		
UNIFORMS AND APPAREL SUPPLIES	200				

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MAINTENANCE SUPPLIES/PARTS NOC	\$ 100	100	50	50	
SAFETY EQUIPMENT	300				
PAGING SERVICES	900	1,200	2,116		(916)
SHIPPING	200	200	56	144	
TRAVEL EXPENSES - EMPLOYEES	4,000	3,102	1,264	1,838	
MILEAGE ALLOWANCES	1,500	2,400	1,747	653	
OTHER SERVICES/CHARGES EXPENSE	50	50	38	12	
SEMINARS/CONTINUING EDUCATION		898	854	44	
PROFESSIONAL LICENSES & MEMBER	1,500	1,500	1,415	85	
ENGINEERING TRAFFIC - 35010048	829,921	791,743	737,013	55,646	(916)
PERSONNEL SERVICES EXPENDITURES					
ENGINEERING SPECIAL PROJECTS - 35010049					
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	48,526	48,526	48,526		
PERSONNEL SERVICES EXPENDITURES	638,987	556,371	556,371		
LEGAL NOTICES CONTRACTS		150		150	
OUTSIDE CONTRACTS - NOC		1,200	1,075	125	
PRINT SHOP ALLOC-INTERFUND SVC		500	631		(131)
MAIL ROOM CHARGES		200		200	
OFFICE SUPPLIES		1,000	977	23	
MINOR OFFICE EQUIP SUPP & MAIN		500	398	102	
PUBLICATIONS & SUBS(SUPPLIES)		200	130	70	
EQUIP MAINT SUP-LOW COST ITEM		1,000	311	689	
SAFETY EQUIPMENT	2,500	1,270	1,107	163	
TRAVEL EXPENSES - EMPLOYEES		1,500		1,500	
SEMINARS/CONTINUING EDUCATION		500	337	163	
PROFESSIONAL LICENSES & MEMBER		230	230		
SUBDIVISION INSPECTIONS - 35010334	690,013	613,147	610,093	3,185	(131)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	2,016	2,016	2,016		
PERSONNEL SERVICES EXPENDITURES	136,705	88,773	88,773		
MUNICIPAL SERVICES-EXECUTIVE - 13010702	138,721	90,789	90,789		
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS					
PERSONNEL SERVICES EXPENDITURES	145,452	54,310	54,310		
Accrue Unrecorded Liabilities			30		(30)
BUILDING & PLANNING SRVCS DEPT - 14010703	145,452	54,310	54,340		(30)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	50,274	50,274	50,274		
PERSONNEL SERVICES EXPENDITURES	612,955	758,708	758,708		
LEGAL NOTICES CONTRACTS	1,000	650		650	
PRINTING SERVICES CONTRACTS	12,500	12,500		12,500	
OUTSIDE CONTRACTS - NOC	40,000	40,000	9,351	30,649	
PRINT SHOP ALLOC-INTERFUND SVC	6,000	5,500	10,055		(4,555)
MAIL ROOM CHARGES	2,500	2,300	6,585		(4,285)
OFFICE EQUIPMENT-LEASES	3,700	3,700		3,700	
OFFICE SUPPLIES	2,200	2,200	2,073	127	
MINOR OFFICE EQUIP SUPP & MAIN	10,200	10,200	5,974	4,226	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	3,000	3,000	2,980	20	
EQUIP MAINT SUP-LOW COST ITEM	4,000	4,000	2,900	1,100	
POSTAGE	1,000	1,000	44	956	
MILEAGE ALLOWANCES	500	500	627		(127)
PLAN REVIEW - 36010116	749,829	894,532	849,571	53,928	(8,967)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	117,432	117,432	117,432		
PERSONNEL SERVICES EXPENDITURES	726,042	478,079	478,079		
EQUIP MAINT-INTERFUND SVCS	10,000	10,000	3,376	6,624	
MAIL ROOM CHARGES	1,500	1,500	10	1,490	
OFFICE SUPPLIES	2,000	2,000	1,589	411	
MINOR OFFICE EQUIP SUPP & MAIN	2,000	2,000	1,846	154	
PUBLICATIONS & SUBS(SUPPLIES)	1,500	1,500	103	1,397	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	5,200	5,200	5,200		
EQUIP MAINT SUP-LOW COST ITEM	500	500	2	498	
SAFETY EQUIPMENT	1,500	1,500		1,500	
OFFICE EQUIPMENT-MAINT & REP	900	900		900	
MILEAGE ALLOWANCES	500	500	486	14	
PROFESSIONAL LICENSES & MEMBER	4,500	4,500	4,585		(85)
COMMERCIAL INSPECTIONS - 36010117	873,574	625,611	612,708	12,988	(85)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	73,432	73,432	73,432		
PERSONNEL SERVICES EXPENDITURES	537,126	614,327	614,327		

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DATA PROCESS SERVICES CONTRACT	\$ 500	500		500	
EQUIP MAINT-INTERFUND SVCS	17,000	17,000	2,479	14,521	
PRINT SHOP ALLOC-INTERFUND SVC			192		(192)
GASOLINE - UNLEADED	13,200	13,200		13,200	
PUBLICATIONS & SUBS(SUPPLIES)	2,500	2,500	2,474	26	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	600	600	15	585	
EQUIP MAINT SUP-LOW COST ITEM	5,900	5,900	4,544	1,356	
UNIFORMS AND APPAREL SUPPLIES	50,000	50,000	13,814	36,186	
SAFETY EQUIPMENT	2,300	2,300		2,300	
MILEAGE ALLOWANCES			254		(254)
RESIDENTIAL INSPECTIONS - 36010118	702,558	779,759	711,531	68,674	(446)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	61,437	61,437	61,437		
PERSONNEL SERVICES EXPENDITURES	577,921	621,736	621,736		
OFFICE EQUIP MAINT CONTRACTS	9,000	9,000	9,569		(569)
PRINT SHOP ALLOC-INTERFUND SVC			5,569		(5,569)
MAIL ROOM CHARGES	8,000	8,000	4,070	3,930	
OFFICE EQUIPMENT-LEASES	8,000	8,000	2,312	5,688	
OFFICE SUPPLIES	7,000	6,500	2,543	3,957	
MINOR OFFICE EQUIP SUPP & MAIN	7,000	7,000	6,710	290	
MINOR COMPUTER EQUIP SUPPLIES	5,000	5,000	4,934	66	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	1,400	1,400	1,293	107	
EQUIP MAINT SUP-LOW COST ITEM	1,500	500		500	
BANK SVC CHRGS & CR CARD FEES	10,000	10,000	14,087		(4,087)
PERMITS & LICENSES - 36010119	696,258	738,573	734,260	14,538	(10,225)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	38,919	38,919	38,919		
PERSONNEL SERVICES EXPENDITURES	238,209	166,238	166,238		
SECURITY CONTRACTS	30,000	30,000		30,000	
PRINT SHOP ALLOC-INTERFUND SVC			244		(244)
MAIL ROOM CHARGES	3,000	3,000	12,340		(9,340)
OFFICE EQUIPMENT-LEASES	2,000	2,000		2,000	
GASOLINE - UNLEADED	17,600	17,600		17,600	
MINOR OFFICE EQUIP SUPP & MAIN	3,000	3,000	408	2,592	
PUBLICATIONS & SUBS(SUPPLIES)	2,500	2,500	1,668	832	
MINOR COMPUTER EQUIP SUPPLIES	2,000	2,000	711	1,289	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	2,000	2,000	472	1,528	
PROFESSIONAL LICENSES & MEMBER	3,000	3,000	2,997	3	
HOUSING COMPLIANCE - 36010120	342,228	270,257	223,997	55,844	(9,584)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	16,808	16,808	16,808		
PERSONNEL SERVICES EXPENDITURES	314,437	244,152	244,152		
LEGAL NOTICES CONTRACTS	2,000	2,000		2,000	
OUTSIDE CONTRACTS - NOC	1,200	1,200	269	931	
OFFICE EQUIP MAINT CONTRACTS	400	400		400	
EQUIP MAINT-INTERFUND SVCS	46,000	46,000	57,920		(11,920)
MOTOR POOL USAGE FEE-INTERF SV	1,000	1,000		1,000	
PRINT SHOP ALLOC-INTERFUND SVC	18,000	18,000	24,468		(6,468)
MAIL ROOM CHARGES	9,000	9,000	9,838		(838)
OFFICE EQUIPMENT-LEASES	4,500	4,500		4,500	
GASOLINE - UNLEADED	44,800	44,800	54,946		(10,146)
OFFICE SUPPLIES	10,000	10,000	9,992	8	
MINOR OFFICE EQUIP SUPP & MAIN	3,800	3,800		3,800	
PUBLICATIONS & SUBS(SUPPLIES)	3,000	3,000	1,947	1,053	
MINOR COMPUTER EQUIP SUPPLIES	3,000	3,000		3,000	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	2,000	2,000	1,989	11	
POSTAGE	3,000	3,000	180	2,820	
TRAVEL EXPENSES - EMPLOYEES	16,150	14,650	6,665	7,985	
MILEAGE ALLOWANCES	1,000	1,000	1,076		(76)
SEMINARS/CONTINUING EDUCATION	7,680	7,180	7,163	17	
PROFESSIONAL LICENSES & MEMBER	7,000	7,000	6,982	18	
BLDG INSPECTION & PERMIT ADMIN - 36010310	514,775	442,490	444,395	27,543	(29,448)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS		(22,814)	(22,814)		
PERSONNEL SERVICES EXPENDITURES			(1,628)	1,628	
PRINT SHOP ALLOC-INTERFUND SVC					
DEVELOPMENT - 36010334		(22,814)	(24,442)	1,628	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	95,196	95,196	95,196		
PERSONNEL SERVICES EXPENDITURES	802,122	663,853	663,853		

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CODE COMPLIANCE (ENVIRO) - 3601034	\$ 897,318	759,049	759,049		
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	53,384	53,384	53,384		
PERSONNEL SERVICES EXPENDITURES	635,280	676,026	676,026		
TEMPORARY SERVICES CONTRACTS		9,647	9,647	0	
OFFICE EQUIP MAINT CONTRACTS	1,500				
PRINT SHOP ALLOC-INTERFUND SVC	4,000	4,300	4,694		(394)
MAIL ROOM CHARGES	1,600	1,600	1,535	65	
OFFICE SUPPLIES	15,000	15,000	13,665	1,335	
MINOR OFFICE EQUIP SUPP & MAIN	4,000	4,000	3,380	620	
PUBLICATIONS & SUBS(SUPPLIES)	1,000	425	425		
MINOR COMPUTER EQUIP SUPPLIES	4,500	4,500	4,485	15	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	5,000	2,524	2,521	3	
CLINICAL/MEDICAL SUPPLIES	600	500	496	4	
FOOD AND BEVERAGES SUPPLIES	15,000	14,500	14,289	211	
SAFETY EQUIPMENT	63,000	63,000	55,635	7,365	
PAGING SERVICES	16,000	19,000	17,763	1,237	
TRAVEL EXPENSES - EMPLOYEES	9,000	9,000	7,842	1,158	
OTHER SERVICES/CHARGES EXPENSE	1,000	1,000	1,000		
SEMINARS/CONTINUING EDUCATION	10,000	16,000	15,864	136	
PROFESSIONAL LICENSES & MEMBER	1,700	551	606		(55)
STREETS & FACILITIES MAINT ADM - 32010159	841,564	894,957	883,257	12,149	(449)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	233,183	233,183	233,183		
PERSONNEL SERVICES EXPENDITURES	1,106,297	1,150,588	1,150,588		
OUTSIDE CONTRACTS - NOC	18,000	18,000	18,000		
BLDGS/FACILITIES MAINT CONTRAC	50,000	50,000	20,802	29,198	
PUBLIC ACCESSES MAINT CONTRACT	100,000	100,000	63,518	36,482	
VEHICLES-LEASES	3,000	3,000	2,165	835	
LAND - LEASES	25,000	25,000	24,151	849	
CLINICAL/MEDICAL SUPPLIES	2,500	2,500	2,500		
LAND MAINTENANCE SUPPLIES	17,500	17,500	10,928	6,572	
EQUIP MAINT SUP-LOW COST ITEM	9,000	9,000	8,996	4	
PUBLIC ACCESSES-MAINT & REP	35,000	35,000	22,215	12,785	
STORM DRAIN/POND AREA-MAINT/RE	45,000	45,000	40,150	4,850	
STREETS STORM WATER MGT - 32010160	1,644,480	1,688,771	1,597,196	91,575	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	988,495	988,495	988,495		
PERSONNEL SERVICES EXPENDITURES	4,592,215	4,293,082	4,293,082		
ENVIRONMENTAL CONTRACTS	6,000	5,500	1,751	3,749	
PRINTING SERVICES CONTRACTS	2,500				
OUTSIDE CONTRACTS - NOC	1,000	1,000	399	601	
GROUNDKEEPING/HORTI CONTRACTS	43,000	43,000	30,539	12,461	
BLDGS/FACILITIES MAINT CONTRAC	10,000	10,000	8,327	1,673	
PUBLIC ACCESSES MAINT CONTRACT	1,000,000	1,036,524	1,662,044		(625,520)
EQUIP MAINT-INTERFUND SVCS	1,125,000	1,125,000	1,420,109		(295,109)
OFFICE EQUIPMENT-LEASES	8,500	8,500	4,338	4,162	
VEHICLES-LEASES	3,000				
LEASES NOC	75,000	75,000	35,174	39,826	
GASOLINE - UNLEADED	442,000	442,000	416,751	25,249	
CLEANING SUPPLIES	1,000	1,000	980	20	
CLINICAL/MEDICAL SUPPLIES	6,000	6,000	1,719	4,281	
LAND MAINTENANCE SUPPLIES	80,000	80,000	69,577	10,423	
EQUIP MAINT SUP-LOW COST ITEM	15,000	15,000	14,951	49	
UNIFORMS AND APPAREL SUPPLIES	75,000	75,000	72,720	2,280	
MAINTENANCE SUPPLIES/PARTS NOC	10,000	10,000	9,400	600	
BUILDINGS/FACILITIES MAINT/REP	3,000	3,000	2,354	646	
LAND/LANDSCAPING - MAINT & REP	21,000	21,000	20,634	366	
PUBLIC ACCESSES-MAINT & REP	575,000	575,000	456,707	118,293	
OFFICE EQUIPMENT-MAINT & REP	16,500	16,500	13,685	2,815	
ADA-RELATED ACCESS-MAINT & REP	20,000	20,000	20,000		
TRAVEL EXPENSES - EMPLOYEES	8,000	8,000	5,876	2,124	
OTHER SERVICES/CHARGES EXPENSE	3,000	6,000	4,766	1,234	
SEMINARS/CONTINUING EDUCATION	10,000	10,000	9,759	241	
PROFESSIONAL LICENSES & MEMBER	2,000	2,000	871	1,129	
STREETS & FACILITIES MAINT - 32010200	9,142,210	8,876,601	9,565,008	232,222	(920,629)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	113,925	113,925	113,925		
PERSONNEL SERVICES EXPENDITURES	667,149	633,548	633,548		

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EQUIP MAINT SUP-LOW COST ITEM	\$ 3,500	3,500	3,499	1	
MAINTENANCE SUPPLIES/PARTS NOC	119,500	119,500	105,932	13,568	
PUBLIC ACCESSES-MAINT & REP	195,000	195,000	193,906	1,094	
OFFICE EQUIPMENT-MAINT & REP	500	500		500	
SIGNS AND MARKINGS - 32010287	1,099,574	1,065,973	1,050,810	15,163	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	157,979	157,979	157,979		
PERSONNEL SERVICES EXPENDITURES	875,926	918,226	918,226		
BLDGS/FACILITIES MAINT CONTRAC	500	500		500	
OFFICE EQUIP MAINT CONTRACTS	3,500	3,500	3,065	435	
EQUIP MAINT-INTERFUND SVCS					
EQUIP MAINT SUP-LOW COST ITEM	3,000	3,000	2,999	1	
BUILDINGS/FACILITIES MAINT/REP	7,500	7,500	6,627	873	
PUBLIC ACCESSES-MAINT & REP	120,000	120,000	64,592	55,408	
SHIPPING	250	250	159	91	
TRAFFIC SIGNALS - 32010288	1,168,655	1,210,955	1,153,647	57,308	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	6,245	6,245	6,245		
PERSONNEL SERVICES EXPENDITURES	98,020	100,533	100,533		
PRINT SHOP ALLOC-INTERFUND SVC	100	100	3	97	
OFFICE EQUIPMENT-LEASES	150	150	148	2	
OFFICE SUPPLIES	500	500	404	96	
MINOR OFFICE EQUIP SUPP & MAIN	250	250	150	100	
CLINICAL/MEDICAL SUPPLIES	300	300	140	160	
FOOD AND BEVERAGES SUPPLIES	300	300	266	34	
EQUIP MAINT SUP-LOW COST ITEM	1,200	1,200	1,169	31	
UNIFORMS AND APPAREL SUPPLIES	1,200	1,200	1,165	35	
MAINTENANCE SUPPLIES/PARTS NOC	300	300	192	108	
SAFETY EQUIPMENT	325	325	57	268	
PARKING METERS - MAINT & REP	9,250	9,250	8,648	602	
TRAVEL EXPENSES - EMPLOYEES	500	500		500	
PARKING METER OPERATIONS - 32010313	118,640	121,153	119,120	2,033	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	115,546	115,546	115,546		
PERSONNEL SERVICES EXPENDITURES	893,704	929,886	929,886		
OUTSIDE CONTRACTS - NOC	1,200	5,200	5,183	17	
EQUIP MAINT-INTERFUND SVCS	14,000	14,000	19,230		(5,230)
PRINT SHOP ALLOC-INTERFUND SVC	13,500	13,500	13,011	489	
MAIL ROOM CHARGES	900	900	903		(3)
OFFICE EQUIPMENT-LEASES	600	600		600	
GASOLINE - UNLEADED	7,000	7,000	10,459		(3,459)
OFFICE SUPPLIES	2,950	3,310	3,310		
MINOR COMPUTER EQUIP SUPPLIES	19,000	11,640	11,640		
CLINICAL/MEDICAL SUPPLIES	200	200	200		
PAGING SERVICES	4,000	7,000	6,610	390	
OTHER SERVICES/CHARGES EXPENSE	200	200	198	2	
ENVIRONMENT FOOD - 41010127	1,072,800	1,108,982	1,116,176	1,498	(8,692)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	72,054	72,054	72,054		
PERSONNEL SERVICES EXPENDITURES	497,370	534,202	534,202		
MAINT SVCS CONTRACT-JANITORIAL	11,897	11,897	11,897		
OFFICE EQUIP MAINT CONTRACTS	700	700	345	355	
EQUIP MAINT-INTERFUND SVCS	5,000	5,000	1,220	3,780	
PRINT SHOP ALLOC-INTERFUND SVC	1,200	1,200	1,459		(259)
MAIL ROOM CHARGES	650	650	1,014		(364)
OFFICE EQUIPMENT-LEASES	350	350	113	237	
GASOLINE - UNLEADED	2,000	2,000		2,000	
OFFICE SUPPLIES	1,500	1,500	1,792		(292)
MINOR OFFICE EQUIP SUPP & MAIN	750	750	750		
PUBLICATIONS & SUBS(SUPPLIES)	150	150	143	7	
MINOR COMPUTER EQUIP SUPPLIES	400	400	387	13	
DESKTOP SOFTWARE SUPPLIES	200	200		200	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	350	350	335	15	
EQUIP MAINT SUP-LOW COST ITEM	500	500	492	8	
UNIFORMS AND APPAREL SUPPLIES	600	600	590	10	
SAFETY EQUIPMENT	700	700	659	41	
PHONE	4,200	4,200	4,215		(15)
LONG DISTANCE	300	300	122	178	
PAGING SERVICES	925	925	1,351		(426)

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Activity-Account	Budgeted Amounts		Actual Amounts	Variance with Final Budget	
	Original	Final		Under	Over
ELECTRICITY	\$ 2,750	2,750	2,384	366	
WATER	500	500	500		
NATURAL GAS OTHER	320	320	320		
TRAVEL EXPENSES - EMPLOYEES			(30)	30	
OTHER SERVICES/CHARGES EXPENSE	175	175		175	
SEMINARS/CONTINUING EDUCATION	16,900	16,900	16,865	35	
PROFESSIONAL LICENSES & MEMBER	400	400	240	160	
ENVIRONMENT GENERAL&ON SITE - 41010128	622,841	659,673	653,419	7,610	(1,356)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	174,218	174,218	174,218		
PERSONNEL SERVICES EXPENDITURES	1,368,312	1,321,059	1,321,059		
DATA PROCESSING SERVICES			362		(362)
ENVIRONMENTAL CONTRACTS		220	68	152	
MAINT SVCS CONTRACT-JANITORIAL	4,500	4,500	2,972	1,528	
PRINTING SERVICES CONTRACTS	2,500	2,500		2,500	
OUTSIDE CONTRACTS - NOC	142,495	77,777	63,491	14,286	
PEST CONTROL CONTRACTS	2,000	2,000	1,253	747	
BLDGS/FACILITIES MAINT CONTRAC	9,500	9,500	8,460	1,040	
OFFICE EQUIP MAINT CONTRACTS	2,000	4,000	463	3,537	
EQUIP MAINT-INTERFUND SVCS	43,000	43,000	43,521		(521)
PRINT SHOP ALLOC-INTERFUND SVC	3,800	6,800	6,092	708	
MAIL ROOM CHARGES	400	400	179	221	
BUILDINGS-LEASES		28,311	28,311		
OFFICE EQUIPMENT-LEASES	900	900	894	6	
LEASES NOC	4,800	4,800	3,900	900	
GASOLINE - UNLEADED	36,750	48,750	52,787		(4,037)
OFFICE SUPPLIES	1,500	2,000	1,988	12	
MINOR OFFICE EQUIP SUPP & MAIN	3,500	4,240	4,235	5	
PROMOTIONAL SUPPLIES		1,130	1,128	2	
PUBLICATIONS & SUBS(SUPPLIES)	1,200	1,200	81	1,119	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	800	800	791	9	
ANIMAL FOOD AND SUPPLIES	35,000	38,000	37,447	553	
CLEANING SUPPLIES	6,500	6,500	6,500		
CLINICAL/MEDICAL SUPPLIES	10,000	10,000	4,105	5,895	
EQUIP MAINT SUP-LOW COST ITEM	1,000	1,000	926	74	
UNIFORMS AND APPAREL SUPPLIES	9,000	9,000	8,897	103	
MAINTENANCE SUPPLIES/PARTS NOC	2,000	2,000	369	1,631	
SAFETY EQUIPMENT	2,000	2,000	785	1,215	
BUILDINGS/FACILITIES MAINT/REP	2,000	2,000	1,997	3	
OFFICE EQUIPMENT-MAINT & REP	500	500	463	37	
PHONE	3,800	4,700	4,628	72	
LONG DISTANCE	500	500	140	360	
PAGING SERVICES	900	900	905		(5)
ELECTRICITY	12,200	12,200	9,478	2,722	
WATER	4,600	4,600	4,600		
NATURAL GAS OTHER	5,300	7,100	4,971	2,129	
TRAVEL EXPENSES - EMPLOYEES	3,600	1,600	384	1,216	
GENERAL LIABILITY INSURANCE EX		10,817	10,817		
OTHER SERVICES/CHARGES EXPENSE	350	350	295	55	
SEMINARS/CONTINUING EDUCATION	200	200	177	23	
PROFESSIONAL LICENSES & MEMBER	150	150	118	32	
DATA PROCESSING EQUIPMENT		2,300	2,072	228	
ANIMAL REGULATION&DISEASE CTRL - 41010132	1,901,775	1,854,522	1,816,327	43,120	(4,925)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	25,846	25,846	25,846		
PERSONNEL SERVICES EXPENDITURES	279,297	268,862	268,862		
HEALTH CARE PROVIDERS SERVICES	78,000	76,333	50,079	26,254	
PROMOTIONAL SERVICES	150	150	107	43	
ENVIRONMENTAL CONTRACTS	660	760	706	54	
OUTSIDE CONTRACTS - NOC	4,400	4,400	3,786	614	
PRINT SHOP ALLOC-INTERFUND SVC	200	400	399	1	
MAIL ROOM CHARGES	250	350	285	65	
OFFICE EQUIPMENT-LEASES	500	550	545	5	
OFFICE SUPPLIES	2,000	3,200	3,094	106	
PUBLICATIONS & SUBS(SUPPLIES)	200	200	102	98	
TRAINING MATERIALS		167	143	24	
CLINICAL/MEDICAL SUPPLIES	12,000	11,950	11,573	377	

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	Original	Final		Under	Over
LONG DISTANCE	\$ 100	100	7	93	
PAGING SERVICES	175	175	67	108	
POSTAGE	25	25	8	17	
TRAVEL EXPENSES - EMPLOYEES	2,900	2,900	1,955	945	
MILEAGE ALLOWANCES	600	600	435	165	
SEMINARS/CONTINUING EDUCATION	300	300	96	204	
PROFESSIONAL LICENSES & MEMBER	150	50	47	3	
STD CLINICS - 41010135	407,753	397,318	368,142	29,176	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	28,921	28,921	28,921		
PERSONNEL SERVICES EXPENDITURES	416,130	414,073	414,073		
HEALTH CARE PROVIDERS SERVICES	85,000	72,000	40,590	31,410	
PROMOTIONAL SERVICES	437	437	364	73	
ENVIRONMENTAL CONTRACTS	2,000	2,000	1,129	871	
PEST CONTROL CONTRACTS	540				
LINEN AND INDUSTRIAL CONTRACTS	3,200	3,200	1,608	1,592	
BLDGS/FACILITIES MAINT CONTRAC		18,515	17,615	900	
OFFICE EQUIP MAINT CONTRACTS	17,000	15,000	11,306	3,694	
EQUIP MAINT-INTERFUND SVCS	2,000	1,000	1,000		
PRINT SHOP ALLOC-INTERFUND SVC	2,500	2,500	2,654		(154)
MAIL ROOM CHARGES	100	100	2	98	
OFFICE EQUIPMENT-LEASES		1,000	469	531	
GASOLINE - UNLEADED	1,000	1,000		1,000	
OFFICE SUPPLIES	5,500	5,500	5,455	45	
MINOR OFFICE EQUIP SUPP & MAIN	100	100	100		
PROMOTIONAL SUPPLIES	250	250	250		
PUBLICATIONS & SUBS(SUPPLIES)	250				
MINOR COMPUTER EQUIP SUPPLIES		400	400		
PHOTOGRAPHY/FILM/VIDEO SUPPLY	125				
TRAINING MATERIALS	850				
CLEANING SUPPLIES	2,000				
CLINICAL/MEDICAL SUPPLIES	44,000	43,600	41,347	2,253	
UNIFORMS AND APPAREL SUPPLIES	900	900	855	45	
BUILDINGS/FACILITIES MAINT/REP	150				
PHONE			51		(51)
LONG DISTANCE		200	64	136	
PAGING SERVICES	500	500	513		(13)
TRAVEL EXPENSES - EMPLOYEES	2,000	2,000	2,004		(4)
MILEAGE ALLOWANCES			22		(22)
GENERAL LIABILITY INSURANCE EX	4,500	4,500	2,646	1,854	
OTHER SERVICES/CHARGES EXPENSE	200	200		200	
SEMINARS/CONTINUING EDUCATION	450	450	450		
PROFESSIONAL LICENSES & MEMBER	1,800	1,800	1,602	198	
DENTAL - 41010140	622,403	620,146	575,490	44,900	(244)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	60,628	60,628	60,628		
PERSONNEL SERVICES EXPENDITURES	654,669	427,242	427,242		
HEALTH CARE PROVIDERS SERVICES	20,400	20,400	20,210	190	
PROMOTIONAL SERVICES	2,200	2,200	1,026	1,174	
ENVIRONMENTAL CONTRACTS	4,966	4,966	4,724	242	
SECURITY CONTRACTS	30,340	30,340	30,340		
OUTSIDE CONTRACTS - NOC	7,000	7,000	7,000		
OFFICE EQUIP MAINT CONTRACTS	2,300	2,300	1,635	665	
EQUIP MAINT-INTERFUND SVCS	200	200		200	
PRINT SHOP ALLOC-INTERFUND SVC	2,000	2,000	1,922	78	
MAIL ROOM CHARGES	150	150	141	9	
OFFICE EQUIPMENT-LEASES	4,400	4,400	4,342	58	
GASOLINE - UNLEADED	2,000	2,000		2,000	
OFFICE SUPPLIES	7,000	7,000	6,689	311	
MINOR OFFICE EQUIP SUPP & MAIN	1,000	1,000	1,000		
PROMOTIONAL SUPPLIES	250	250	156	94	
PUBLICATIONS & SUBS(SUPPLIES)	400	400	332	68	
MINOR COMPUTER EQUIP SUPPLIES	100	100	99	1	
TRAINING MATERIALS	1,260	1,260	596	664	
CLINICAL/MEDICAL SUPPLIES	35,000	35,000	31,627	3,373	
BUILDINGS/FACILITIES MAINT/REP	1,000	1,000	479	521	
OFFICE EQUIPMENT-MAINT & REP	100	100	98	2	

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	Original	Final		Under	Over
PHONE	\$ 19,628	19,628	25,280		(5,652)
LONG DISTANCE	400	400	395	5	
PAGING SERVICES	1,400	1,400	673	727	
POSTAGE	50	50	24	26	
SHIPPING	100	100	51	49	
TRAVEL EXPENSES - EMPLOYEES	740	740	740		
MILEAGE ALLOWANCES	500	500	907		(407)
OTHER SERVICES/CHARGES EXPENSE	1,200	1,200	1,164	36	
SEMINARS/CONTINUING EDUCATION	1,000	1,000	713	287	
NEIGHBORHOOD HEALTH CENTERS - 41010142	862,381	634,954	630,233	10,780	(6,059)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	19,490	19,490	19,490		
PERSONNEL SERVICES EXPENDITURES	232,062	241,558	241,558		
HEALTH CARE PROVIDERS SERVICES	12,500	12,000	12,000		
PROMOTIONAL SERVICES	600	600	139	461	
ENVIRONMENTAL CONTRACTS	850	850	803	47	
OUTSIDE CONTRACTS - NOC	3,586	3,586	3,250	336	
LINEN AND INDUSTRIAL CONTRACTS	1,817	1,817	1,197	620	
OFFICE EQUIP MAINT CONTRACTS	12,200	13,570	12,925	645	
PRINT SHOP ALLOC-INTERFUND SVC	4,000	4,000	3,597	403	
MAIL ROOM CHARGES	1,200	1,200	915	285	
OFFICE EQUIPMENT-LEASES	500	500	393	107	
OFFICE SUPPLIES	3,500	3,500	3,494	6	
MINOR OFFICE EQUIP SUPP & MAIN	300	450	450		
PUBLICATIONS & SUBS(SUPPLIES)	500	500	492	8	
MINOR COMPUTER EQUIP SUPPLIES	100	100	100		
CLINICAL/MEDICAL SUPPLIES	85,000	86,500	173,785		(87,285)
EQUIP MAINT SUP-LOW COST ITEM	300	300	291	9	
UNIFORMS AND APPAREL SUPPLIES	2,720	2,720	2,719	1	
SAFETY EQUIPMENT	200	200	177	23	
BUILDINGS/FACILITIES MAINT/REP	100	100	63	37	
OFFICE EQUIPMENT-MAINT & REP	500	350		350	
PAGING SERVICES	861	1,361	1,374		(13)
POSTAGE	150	150	143	7	
SHIPPING	100	100	50	50	
TRAVEL EXPENSES - EMPLOYEES	1,425	1,425	1,402	23	
MILEAGE ALLOWANCES	600	600	699		(99)
SEMINARS/CONTINUING EDUCATION	1,000	500	70	430	
PROFESSIONAL LICENSES & MEMBER	4,138	1,768	1,087	681	
LABORATORY - 41010146	390,299	399,795	482,663	4,529	(87,397)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	69,616	69,616	69,616		
PERSONNEL SERVICES EXPENDITURES	593,309	604,083	604,083		
OUTSIDE CONTRACTS - NOC			(50)	50	
LINEN AND INDUSTRIAL CONTRACTS	3,230	3,230	3,430		(200)
OFFICE EQUIP MAINT CONTRACTS	400				
EQUIP MAINT-INTERFUND SVCS	20,000	20,000	24,418		(4,418)
PRINT SHOP ALLOC-INTERFUND SVC	2,700	2,700	2,077	623	
MAIL ROOM CHARGES	385	85	63	22	
OFFICE EQUIPMENT-LEASES	400	700	681	19	
GASOLINE - UNLEADED	12,000	12,000	14,729		(2,729)
OFFICE SUPPLIES	1,800	1,800	1,800		
MINOR OFFICE EQUIP SUPP & MAIN	200	200	200		
PROMOTIONAL SUPPLIES	2,000	2,000	2,000		
PUBLICATIONS & SUBS(SUPPLIES)	500	268	268		
MINOR COMPUTER EQUIP SUPPLIES	150				
PHOTOGRAPHY/FILM/VIDEO SUPPLY	900	900	915		(15)
CLEANING SUPPLIES	300	300	300		
CLINICAL/MEDICAL SUPPLIES	75,000	75,000	74,713	287	
EQUIP MAINT SUP-LOW COST ITEM	2,000	1,279	1,279		
UNIFORMS AND APPAREL SUPPLIES	1,250	1,106	745	361	
SAFETY EQUIPMENT	1,500	1,500	1,500		
BUILDINGS/FACILITIES MAINT/REP	250	50	49	1	
PHONE	2,000	4,704	4,987		(283)
LONG DISTANCE	400	400	159	241	
PAGING SERVICES	1,600	2,000	1,955	45	
SHIPPING	400	400	242	158	

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	Original	Final		Under	Over
ELECTRICITY	\$ 4,800	4,800	3,900	900	
TRAVEL EXPENSES - EMPLOYEES	1,500	1,500	1,110	390	
SEMINARS/CONTINUING EDUCATION	1,375	118	118		
PROFESSIONAL LICENSES & MEMBER	2,750	2,750	2,350	400	
ENVIRONMENTAL GENERAL - 41010147	802,715	813,489	817,637	3,497	(7,645)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	25,563	25,563	25,563		
PERSONNEL SERVICES EXPENDITURES	227,914	226,519	226,519		
OUTSIDE CONTRACTS - NOC		1,800		1,800	
EQUIP MAINT-INTERFUND SVCS	2,000	2,000		2,000	
PRINT SHOP ALLOC-INTERFUND SVC	1,000	1,000	363	637	
MAIL ROOM CHARGES	1,000	1,000	345	655	
GASOLINE - UNLEADED	1,480	1,480		1,480	
OFFICE SUPPLIES	1,000	1,000	1,000		
PUBLICATIONS & SUBS(SUPPLIES)	150	150	146	4	
MINOR COMPUTER EQUIP SUPPLIES	200	200	100	100	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	100	100		100	
PHONE	850	850	977		(127)
LONG DISTANCE	400	400	147	253	
PAGING SERVICES	1,400	1,400	1,367	33	
POSTAGE	250				
TRAVEL EXPENSES - EMPLOYEES	1,850	600	345	255	
MILEAGE ALLOWANCES	300	300	377		(77)
OTHER SERVICES/CHARGES EXPENSE	100	100		100	
SEMINARS/CONTINUING EDUCATION	500	500	499	1	
PROFESSIONAL LICENSES & MEMBER	300				
EPIDEMIOLOGY - 41010150	266,357	264,962	257,748	7,418	(204)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	56,194	56,194	56,182	12	
PERSONNEL SERVICES EXPENDITURES	859,622	1,097,911	1,097,911		
ENVIRONMENTAL CONTRACTS	3,500	3,305	2,702	603	
MAINT SVCS CONTRACT-JANITORIAL	75,000	64,000	58,187	5,813	
SECURITY CONTRACTS	22,000	30,500	29,731	769	
TEMP EMPLOYEE SVCS CONTRACTS	85,000	86,666	85,055	1,611	
OUTSIDE CONTRACTS - NOC	8,500	10,483	84,995		(74,512)
PEST CONTROL CONTRACTS	3,100	3,100	2,795	305	
BLDGS/FACILITIES MAINT CONTRAC	30,000	32,500	32,232	268	
VEH/HEAVY EQUIP/OFF RD MIANT C	200	200	197	3	
OFFICE EQUIP MAINT CONTRACTS	1,000	60	60		
EQUIP MAINT-INTERFUND SVCS	15,000	14,486	16,702		(2,216)
PRINT SHOP ALLOC-INTERFUND SVC	1,800	1,800	3,126		(1,326)
MAIL ROOM CHARGES	1,000	1,000	1,223		(223)
BUILDINGS-LEASES	128,426	128,426	128,426		
OFFICE EQUIPMENT-LEASES	9,400	10,300	10,248	52	
GASOLINE - UNLEADED	7,000	7,000	19,240		(12,240)
OFFICE SUPPLIES	5,000	5,000	4,785	215	
MINOR OFFICE EQUIP SUPP & MAIN	1,000	1,000	941	59	
PUBLICATIONS & SUBS(SUPPLIES)	2,000	2,000	1,920	80	
MINOR COMPUTER EQUIP SUPPLIES	1,500	1,192	991	201	
DESKTOP SOFTWARE SUPPLIES	300				
TRAINING MATERIALS	200	200	191	9	
CLEANING SUPPLIES	15,000	10,300	8,533	1,767	
CLINICAL/MEDICAL SUPPLIES	150	150	149	1	
EQUIP MAINT SUP-LOW COST ITEM	1,000	1,000	1,000		
VEHICLE MAINTENANCE SUPPLIES	250				
UNIFORMS AND APPAREL SUPPLIES	500	500	492	8	
MAINTENANCE SUPPLIES/PARTS NOC	4,200	4,450	3,965	485	
SAFETY EQUIPMENT	300	300	393		(93)
BUILDINGS/FACILITIES MAINT/REP	15,000	16,550	15,789	761	
OFFICE EQUIPMENT-MAINT & REP	1,000	608	607	1	
PHONE	50,000	50,000	65,199		(15,199)
LONG DISTANCE	7,000	7,000	1,891	5,109	
PAGING SERVICES	3,000	3,000	5,861		(2,861)
POSTAGE	500	500	500		
ELECTRICITY	140,000	140,000	140,000		
WATER	15,000	15,000	10,633	4,367	
NATURAL GAS OTHER	25,000	25,000	11,988	13,012	

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	Original	Final		Under	Over
TRAVEL EXPENSES - EMPLOYEES	\$ 10,000	10,000	9,973	27	
MILEAGE ALLOWANCES	700	700	(392)	1,092	
GENERAL LIABILITY INSURANCE EX	15,500	15,500	17,980		(2,480)
PROPERTY INSURANCE EXPENSE			12,380		(12,380)
SEMINARS/CONTINUING EDUCATION	2,700	2,700	2,909		(209)
PROFESSIONAL LICENSES & MEMBER	4,000	5,250	5,220	30	
CITY GRANT MATCH	1,131,075	1,131,075	1,139,390		(8,315)
HEALTH ADMINISTRATION - 41010157	2,758,617	2,996,906	3,092,300	36,660	(132,054)
Accrue Unrecorded Liabilities			777		(777)
EQUIP MAINT-INTERFUND SVCS			2,656		(2,656)
GASOLINE - UNLEADED			1,867		(1,867)
NATURAL GAS OTHER			57		(57)
HEALTH SUPPORT SERVICES - 41010162			5,357		(5,357)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	13,644	13,644	13,644		
PERSONNEL SERVICES EXPENDITURES	181,096	165,012	165,012		
PROMOTIONAL SERVICES	2,000	2,000	142	1,858	
VEH/HEAVY EQUIP/OFF RD MIANT C	100	100		100	
EQUIP MAINT-INTERFUND SVCS	1,200	1,200	1,557		(357)
PRINT SHOP ALLOC-INTERFUND SVC	800	800	680	120	
MAIL ROOM CHARGES	100	100	3	97	
OFFICE EQUIPMENT-LEASES	850				
GASOLINE - UNLEADED	740	740	571	169	
OFFICE SUPPLIES	1,000	1,250	1,191	59	
MINOR OFFICE EQUIP SUPP & MAIN	500	720	560	160	
PROMOTIONAL SUPPLIES	1,000	1,000	520	480	
PUBLICATIONS & SUBS(SUPPLIES)	85	85		85	
MINOR COMPUTER EQUIP SUPPLIES	150	750	575	175	
DESKTOP SOFTWARE SUPPLIES	150	150	100	50	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	1,250	850	767	83	
TRAINING MATERIALS	600	600	590	10	
BUILDINGS/FACILITIES MAINT/REP	100	100	49	51	
LONG DISTANCE	350	150	5	145	
PAGING SERVICES	50	430	274	156	
POSTAGE	150	150	148	2	
TRAVEL EXPENSES - EMPLOYEES	1,500	1,500	1,180	320	
MILEAGE ALLOWANCES	400	400	361	39	
OTHER SERVICES/CHARGES EXPENSE	120	120	16	104	
PUBLIC INFORMATION PUBLICATION	800	800		800	
SEMINARS/CONTINUING EDUCATION	1,500	1,500	758	742	
PROFESSIONAL LICENSES & MEMBER	370	370	335	35	
HEALTH EDUCATION PROGRAM - 41010354	210,605	194,521	189,038	5,840	(357)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	27,307	27,307	27,307		
PERSONNEL SERVICES EXPENDITURES	326,704	309,393	309,393		
PRINT SHOP ALLOC-INTERFUND SVC			1,620		(1,620)
MAIL ROOM CHARGES			150		(150)
MILEAGE ALLOWANCES			61		(61)
PARKS ADMINISTRATION - 51010214	354,011	336,700	338,531		(1,831)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	253,240	253,240	253,533		(293)
PERSONNEL SERVICES EXPENDITURES	2,175,344	2,212,864	2,212,864		
LEASES NOC	55,000	55,000	54,860	140	
MILEAGE ALLOWANCES			3,269		(3,269)
PROFESSIONAL LICENSES & MEMBER	5,000	5,000	4,132	868	
RECREATION CTR ADMINISTRATION - 51010216	2,488,584	2,526,104	2,528,658	1,008	(3,562)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	16,730	16,730	16,759		(29)
PERSONNEL SERVICES EXPENDITURES	207,706	195,747	195,747		
MILEAGE ALLOWANCES			176		(176)
ACQUATICS ADMINISTRATION - 51010230	224,436	212,477	212,682		(205)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	12,377	12,377	12,377		
PERSONNEL SERVICES EXPENDITURES	162,292	196,835	196,835		
TRAINING/INSTRUCTION CONTRACTS	425	390	390		
OUTSIDE CONTRACTS - NOC	200				
PRINT SHOP ALLOC-INTERFUND SVC	150	150	150		
MAIL ROOM CHARGES	50	50	3	47	
OFFICE EQUIPMENT-LEASES	650	650	644	6	
OFFICE SUPPLIES	350	350	350		

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	Original	Final		Under	Over
PHOTOGRAPHY/FILM/VIDEO SUPPLY	\$ 25				
CLINICAL/MEDICAL SUPPLIES	150	150	140	10	
FOOD AND BEVERAGES SUPPLIES	650	910	904	6	
RECREATIONAL SUPPLIES	300	300	294	6	
MILEAGE ALLOWANCES	2,750	2,750	4,656		(1,906)
FIELD TRIPS	2,000	2,000	1,942	58	
YOUTH OUTREACH PROGRAM - 51010234	182,369	216,912	218,685	133	(1,906)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	208,779	208,779	208,779		
PERSONNEL SERVICES EXPENDITURES	1,401,185	1,437,873	1,437,873		
ENVIRONMENTAL CONTRACTS	2,500	1,749	460	1,289	
MAINT SVCS CONTRACT-JANITORIAL	300,000	300,000	249,109	50,891	
SECURITY CONTRACTS	227,000	227,000	98,713	128,287	
OUTSIDE CONTRACTS - NOC	5,000	4,580	4,562	18	
GROUNDKEEPING/HORTI CONTRACTS			48,030		(48,030)
BLDGS/FACILITIES MAINT CONTRAC	80,000	64,549	62,230	2,319	
VEH/HEAVY EQUIP/OFF RD MIANT C	10,000	10,000	9,922	78	
OFFICE EQUIP MAINT CONTRACTS	1,000	669		669	
EQUIP MAINT-INTERFUND SVCS	200,000	200,000	259,656		(59,656)
PRINT SHOP ALLOC-INTERFUND SVC	1,000	1,000	954	46	
OFFICE EQUIPMENT-LEASES	1,000	1,000	712	288	
LEASES NOC	2,500	2,500	2,498	2	
GASOLINE - UNLEADED	125,000	125,000	153,659		(28,659)
OFFICE SUPPLIES	3,000	3,000	2,992	8	
MINOR OFFICE EQUIP SUPP & MAIN	1,000	1,979	1,780	199	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	200	200	183	17	
CLEANING SUPPLIES	2,000	2,000	1,769	231	
RECREATIONAL SUPPLIES	15,000	9,000	8,271	729	
EQUIP MAINT SUP-LOW COST ITEM	2,000	2,000	1,855	145	
UNIFORMS AND APPAREL SUPPLIES	8,000	8,000	7,979	21	
INVENTORY PURCH-MAT & SUPPLIES	4,300	3,275	3,109	166	
MAINTENANCE SUPPLIES/PARTS NOC	36,000	40,569	40,489	80	
SAFETY EQUIPMENT	5,000	5,000	4,994	6	
CHEMICAL SUPPLIES		9,000	8,988	12	
BUILDINGS/FACILITIES MAINT/REP	200,000	216,000	214,285	1,715	
LAND/LANDSCAPING - MAINT & REP	50,000	50,000	49,993	7	
VEHICLES - MAINT. & REPAIRS	10,000	16,000	15,965	35	
OFFICE EQUIPMENT-MAINT & REP	1,500	1,272	1,272		
TRAVEL EXPENSES - EMPLOYEES	4,100	4,100	2,482	1,618	
OTHER SERVICES/CHARGES EXPENSE	2,000	100	111		(11)
SEMINARS/CONTINUING EDUCATION	1,700	1,700	1,258	442	
PROFESSIONAL LICENSES & MEMBER	1,000	558	541	17	
FACILITIES MAINTENANCE - 51010256	2,911,764	2,958,452	2,905,473	189,335	(136,356)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	264,110	264,110	264,110		
PERSONNEL SERVICES EXPENDITURES	2,017,374	2,154,373	2,154,373		
SECURITY CONTRACTS	140,000	140,000	106,210	33,790	
OUTSIDE CONTRACTS - NOC	9,000	9,000	8,419	581	
GROUNDKEEPING/HORTI CONTRACTS	1,185,000	1,185,000	1,183,298	1,702	
BLDGS/FACILITIES MAINT CONTRAC	1,500	1,500	1,469	31	
OFFICE EQUIP MAINT CONTRACTS	1,000	1,000		1,000	
PRINT SHOP ALLOC-INTERFUND SVC	300	300	420		(120)
OFFICE EQUIPMENT-LEASES	1,000	1,000	200	800	
OFFICE SUPPLIES	1,000	1,000	997	3	
CLEANING SUPPLIES	15,000	15,000	13,969	1,031	
LAND MAINTENANCE SUPPLIES	175,000	175,000	155,028	19,972	
FOOD AND BEVERAGES SUPPLIES	4,000	4,000	3,407	593	
RECREATIONAL SUPPLIES	15,000	15,000	11,675	3,325	
EQUIP MAINT SUP-LOW COST ITEM	20,000	20,000	18,601	1,399	
UNIFORMS AND APPAREL SUPPLIES	9,000	9,000	8,928	72	
MAINTENANCE SUPPLIES/PARTS NOC	20,000	20,000	16,564	3,436	
SAFETY EQUIPMENT	10,000	10,000	9,642	358	
BUILDINGS/FACILITIES MAINT/REP	4,200	4,200	3,918	282	
LAND/LANDSCAPING - MAINT & REP	135,000	135,000	131,459	3,541	
VEHICLES - MAINT. & REPAIRS	4,400	4,400	3,598	802	
PHONE	18,000	18,000	33,476		(15,476)
WATER	1,450,000	1,441,000	1,224,870	216,130	

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TRAVEL EXPENSES - EMPLOYEES	\$ 8,000	8,000	7,999	1	
OTHER SERVICES/CHARGES EXPENSE	500	500	200	300	
SEMINARS/CONTINUING EDUCATION	5,500	5,500	4,897	603	
VEHICLE INSPECTIONS/LICENSES E	900	900	287	613	
PROFESSIONAL LICENSES & MEMBER	2,200	2,200	2,115	85	
LAND MANAGEMENT - 51010262	5,516,984	5,644,983	5,370,129	290,450	(15,596)
PERSONNEL SERVICES EXPENDITURES					
PARKS ADMINISTRATION - 52010214					
PERSONNEL SERVICES EXPENDITURES					
PARKS LAND MANAGEMENT - 52010356					
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	59,782	59,782	59,782		
PERSONNEL SERVICES EXPENDITURES	841,522	918,908	918,908		
PERSONAL SERVICES CONTRACTS	6,000	6,000	6,017		(17)
TEMPORARY SERVICES CONTRACTS		4,717	1,047	3,670	
PROMOTIONAL SERVICES	1,000	1,000	1,000		
PRINTING SERVICES CONTRACTS	2,500	2,500	2,500		
OUTSIDE CONTRACTS - NOC	19,575	13,625	9,582	4,043	
INTERLOCAL AGREEMENTS	10,000	10,000	10,000		
VEH/HEAVY EQUIP/OFF RD MIANT C	2,000				
OFFICE EQUIP MAINT CONTRACTS	62,224	62,224	54,247	7,977	
EQUIP MAINT-INTERFUND SVCS	4,000	4,000	8,094		(4,094)
MOTOR POOL USAGE FEE-INTERF SV	300	300	967		(667)
PRINT SHOP ALLOC-INTERFUND SVC	2,000	1,400	1,261	139	
MAIL ROOM CHARGES	4,000	10,275	6,950	3,325	
OFFICE EQUIPMENT-LEASES	5,000	6,000	5,689	311	
LEASES NOC	896	896	648	248	
GASOLINE - UNLEADED	4,000	4,000	5,297		(1,297)
OFFICE SUPPLIES	12,000	12,000	11,382	618	
MINOR OFFICE EQUIP SUPP & MAIN	3,000	3,000	2,953	47	
PUBLICATIONS & SUBS(SUPPLIES)	100	100	48	52	
MINOR COMPUTER EQUIP SUPPLIES	8,000	8,000	7,999	1	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	200	200	187	13	
CLEANING SUPPLIES	150	150	145	5	
FOOD AND BEVERAGES SUPPLIES	500	500	491	9	
RECREATIONAL SUPPLIES	4,500	4,500	2,484	2,016	
PHONE	41,296	82,391	80,103	2,288	
PAGING SERVICES	2,132	2,132	1,813	319	
POSTAGE	300	300	297	3	
SHIPPING	700	700	698	2	
TRAVEL EXPENSES - EMPLOYEES	10,771	10,771	10,453	318	
MILEAGE ALLOWANCES	1,000	1,755	1,203	552	
OTHER SERVICES/CHARGES EXPENSE	300	300	247	53	
SEMINARS/CONTINUING EDUCATION	4,000	4,000	1,772	2,228	
PROFESSIONAL LICENSES & MEMBER	4,665	5,185	5,185		
LIBRARY ADMINISTRATION - 53010201	1,118,413	1,241,611	1,219,449	28,237	(6,075)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	42,226	42,226	42,226		
PERSONNEL SERVICES EXPENDITURES	460,654	428,178	428,178		
DATA PROCESSING SERVICES	40,271	32,207	32,207		
PRINTING SERVICES CONTRACTS	200	100	48	52	
OFFICE EQUIP MAINT CONTRACTS	60	60	60		
PRINT SHOP ALLOC-INTERFUND SVC	500	500	202	298	
OFFICE EQUIPMENT-LEASES	402	502	493	9	
OFFICE SUPPLIES	18,000	26,064	25,846	218	
MINOR OFFICE EQUIP SUPP & MAIN	200	200	39	161	
PUBLICATIONS & SUBS(SUPPLIES)	21,000	21,000	19,586	1,414	
MINOR COMPUTER EQUIP SUPPLIES	1,500	1,100	896	204	
POSTAGE	350	350	313	37	
MILEAGE ALLOWANCES	200	600	1,002		(402)
CATALOGING ORDERING & PROCESS - 53010202	585,563	553,087	551,096	2,393	(402)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	14,162	14,162	14,162		
PERSONNEL SERVICES EXPENDITURES	170,999	174,717	174,717		
PERSONAL SERVICES CONTRACTS	400	400	190	210	
ARTISTIC PERFORMANCES SERVICES	500	500	500		
OFFICE EQUIP MAINT CONTRACTS	4,287	2,013	1,512	501	
MAIL ROOM CHARGES	200	2,474	675	1,799	

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	Original	Final		Under	Over
OFFICE EQUIPMENT-LEASES	\$ 684	684	618	66	
LEASES NOC	150	150	50	100	
OFFICE SUPPLIES	3,000	3,000	2,590	410	
MINOR OFFICE EQUIP SUPP & MAIN	1,500	1,500	1,418	82	
MINOR COMPUTER EQUIP SUPPLIES	1,200	1,200	1,191	9	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	100	100	23	77	
CLEANING SUPPLIES	50	50	3	47	
FOOD AND BEVERAGES SUPPLIES	200	200	117	83	
RECREATIONAL SUPPLIES	526	526	508	18	
EQUIP MAINT SUP-LOW COST ITEM	115	115	100	15	
MILEAGE ALLOWANCES	300	300	309		(9)
MEMORIAL BRANCH OPERATIONS - 5301020:	198,373	202,091	198,683	3,417	(9)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	13,558	13,558	13,558		
PERSONNEL SERVICES EXPENDITURES	151,890	144,448	144,448		
PERSONAL SERVICES CONTRACTS	400	400	365	35	
ARTISTIC PERFORMANCES SERVICES	400	400	370	30	
OFFICE EQUIP MAINT CONTRACTS	1,000	1,000	1,000		
MAIL ROOM CHARGES	200	200	449		(249)
OFFICE EQUIPMENT-LEASES	580	1,100	486	614	
LEASES NOC	164	164	100	64	
OFFICE SUPPLIES	2,100	2,500	2,257	243	
MINOR OFFICE EQUIP SUPP & MAIN	1,200	680	148	532	
MINOR COMPUTER EQUIP SUPPLIES	1,200	800	496	304	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	100	100	94	6	
CLEANING SUPPLIES	50	50		50	
FOOD AND BEVERAGES SUPPLIES	400	400	381	19	
RECREATIONAL SUPPLIES	800	800	383	417	
EQUIP MAINT SUP-LOW COST ITEM	100	100	22	78	
MILEAGE ALLOWANCES	400	400	200	200	
ARMIJO BRANCH OPERATIONS - 5301020:	174,542	167,100	164,757	2,592	(249)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	28,681	28,681	28,681		
PERSONNEL SERVICES EXPENDITURES	356,790	324,066	324,066		
PERSONAL SERVICES CONTRACTS	400	250	100	150	
ARTISTIC PERFORMANCES SERVICES	400	400	390	10	
OUTSIDE CONTRACTS - NOC	500				
OFFICE EQUIP MAINT CONTRACTS	8,409	8,409	8,409		
MAIL ROOM CHARGES	500	1,500	1,569		(69)
OFFICE EQUIPMENT-LEASES	1,800	1,950	1,888	62	
LEASES NOC	185	185	170	15	
OFFICE SUPPLIES	4,500	4,600	4,589	11	
MINOR OFFICE EQUIP SUPP & MAIN	3,000	3,000	2,833	167	
MINOR COMPUTER EQUIP SUPPLIES	3,000	1,900	1,570	330	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	25	25	24	1	
CLEANING SUPPLIES	25	25	24	1	
FOOD AND BEVERAGES SUPPLIES	300	300	254	46	
RECREATIONAL SUPPLIES	510	1,010	719	291	
EQUIP MAINT SUP-LOW COST ITEM	272	272	271	1	
MILEAGE ALLOWANCES	1,505	1,505	1,359	146	
RICHARD BURGESS BRANCH OPER - 5301020:	410,802	378,078	376,916	1,231	(69)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	15,029	15,029	15,029		
PERSONNEL SERVICES EXPENDITURES	183,657	162,401	162,401		
PERSONAL SERVICES CONTRACTS	250	50		50	
ARTISTIC PERFORMANCES SERVICES	425	425	417	8	
OFFICE EQUIP MAINT CONTRACTS	5,152	5,152	5,152		
MAIL ROOM CHARGES	300	900	829	71	
OFFICE EQUIPMENT-LEASES	480	730	660	70	
LEASES NOC	150	150	110	40	
OFFICE SUPPLIES	3,200	2,400	2,218	182	
MINOR OFFICE EQUIP SUPP & MAIN	500	500	394	106	
MINOR COMPUTER EQUIP SUPPLIES	955	955	904	51	
CLEANING SUPPLIES	25	25		25	
FOOD AND BEVERAGES SUPPLIES	250	250	177	73	
RECREATIONAL SUPPLIES	510	510	419	91	
EQUIP MAINT SUP-LOW COST ITEM	50				
MILEAGE ALLOWANCES	1,000	1,200	1,284		(84)

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CIELO VISTA BRANCH OPER - 5301020E	\$ 211,933	190,677	189,994	767	(84)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	19,334	19,334	19,334		
PERSONNEL SERVICES EXPENDITURES	229,682	211,452	211,452		
PERSONAL SERVICES CONTRACTS	400	400	350	50	
ARTISTIC PERFORMANCES SERVICES	400	400	390	10	
OUTSIDE CONTRACTS - NOC	715				
OFFICE EQUIP MAINT CONTRACTS	1,000	890	890		
MAIL ROOM CHARGES	250	650	589	61	
OFFICE EQUIPMENT-LEASES	816	816	789	27	
LEASES NOC	216	216	202	14	
OFFICE SUPPLIES	2,000	2,000	1,949	51	
MINOR OFFICE EQUIP SUPP & MAIN	1,500	1,500	1,403	97	
MINOR COMPUTER EQUIP SUPPLIES	1,000	1,000	978	22	
CLEANING SUPPLIES	25	25	5	20	
FOOD AND BEVERAGES SUPPLIES	500	800	706	94	
RECREATIONAL SUPPLIES	1,200	1,200	1,112	88	
EQUIP MAINT SUP-LOW COST ITEM	272	272	244	28	
MILEAGE ALLOWANCES	402	527	387	140	
CLARDY FOX BRANCH OPER - 5301020S	259,712	241,482	240,780	702	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	22,215	22,215	22,215		
PERSONNEL SERVICES EXPENDITURES	278,432	297,311	297,311		
PERSONAL SERVICES CONTRACTS	440	340	100	240	
ARTISTIC PERFORMANCES SERVICES	660	660	517	143	
OUTSIDE CONTRACTS - NOC	1,500				
OFFICE EQUIP MAINT CONTRACTS	4,337	4,337	4,337		
MAIL ROOM CHARGES	300	1,800	1,404	396	
OFFICE EQUIPMENT-LEASES	1,343	1,443	1,318	125	
LEASES NOC	235	235	50	185	
OFFICE SUPPLIES	5,500	5,225	3,593	1,632	
MINOR OFFICE EQUIP SUPP & MAIN	500	500	500		
MINOR COMPUTER EQUIP SUPPLIES	1,500	1,500	1,489	11	
CLEANING SUPPLIES	25	25		25	
FOOD AND BEVERAGES SUPPLIES	300	300	130	170	
RECREATIONAL SUPPLIES	600	600	83	517	
EQUIP MAINT SUP-LOW COST ITEM	50	50	10	40	
MILEAGE ALLOWANCES	800	1,075	1,041	34	
IRVING SCHWARTZ BRANCH OPER - 5301021C	318,737	337,616	334,098	3,518	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	11,557	11,557	11,557		
PERSONNEL SERVICES EXPENDITURES	140,755	165,667	165,667		
PERSONAL SERVICES CONTRACTS	400	125		125	
ARTISTIC PERFORMANCES SERVICES	500	500	400	100	
OFFICE EQUIP MAINT CONTRACTS	60	60	60		
MAIL ROOM CHARGES	125	725	613	112	
OFFICE EQUIPMENT-LEASES	550	825	800	25	
LEASES NOC	164	164	50	114	
OFFICE SUPPLIES	2,200	2,200	2,099	101	
MINOR OFFICE EQUIP SUPP & MAIN	800	800	743	57	
MINOR COMPUTER EQUIP SUPPLIES	1,689	1,189	1,189		
CLEANING SUPPLIES	50	50	14	36	
FOOD AND BEVERAGES SUPPLIES	300	185	182	3	
RECREATIONAL SUPPLIES	510	625	608	17	
EQUIP MAINT SUP-LOW COST ITEM	100				
MILEAGE ALLOWANCES	1,528	1,528	1,400	128	
LOWER VALLEY BRANCH OPER - 53010211	161,288	186,200	185,382	818	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	12,478	12,478	12,478		
PERSONNEL SERVICES EXPENDITURES	265,754	225,514	225,514		
PERSONAL SERVICES CONTRACTS	400	305	305		
ARTISTIC PERFORMANCES SERVICES	400	350	350		
OFFICE EQUIP MAINT CONTRACTS	4,347	3,852	3,851	1	
MAIL ROOM CHARGES	250	1,270	1,181	89	
OFFICE EQUIPMENT-LEASES	948	1,498	1,081	417	
LEASES NOC	149	149	50	99	
OFFICE SUPPLIES	5,200	4,600	4,034	566	
MINOR OFFICE EQUIP SUPP & MAIN	800	800	729	71	
MINOR COMPUTER EQUIP SUPPLIES	2,000	1,595	1,100	495	

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Activity-Account	Budgeted Amounts		Actual Amounts	Variance with Final Budget	
	Original	Final		Under	Over
CLEANING SUPPLIES	\$ 25	25		25	
FOOD AND BEVERAGES SUPPLIES	350	350	315	35	
RECREATIONAL SUPPLIES	1,500	1,500	1,298	202	
EQUIP MAINT SUP-LOW COST ITEM	100	100	8	92	
MILEAGE ALLOWANCES	810	885	825	60	
WESTSIDE BRANCH OPERATIONS - 5301021:	295,511	255,271	253,119	2,152	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	22,180	22,180	22,180		
PERSONNEL SERVICES EXPENDITURES	210,991	190,123	190,123		
PERSONAL SERVICES CONTRACTS	400	400	100	300	
ARTISTIC PERFORMANCES SERVICES	400	400	310	90	
OUTSIDE CONTRACTS - NOC	1,200	1,200		1,200	
OFFICE EQUIP MAINT CONTRACTS	4,592	1,936	1,657	279	
MAIL ROOM CHARGES	225	1,725	881	844	
OFFICE EQUIPMENT-LEASES	955	1,080	1,027	53	
LEASES NOC	150	150	50	100	
OFFICE SUPPLIES	3,267	3,267	2,432	835	
MINOR OFFICE EQUIP SUPP & MAIN	350	350	221	129	
MINOR COMPUTER EQUIP SUPPLIES	2,500	2,500	2,482	18	
CLEANING SUPPLIES	25	25	24	1	
FOOD AND BEVERAGES SUPPLIES	300	300	233	67	
RECREATIONAL SUPPLIES	510	510	328	182	
EQUIP MAINT SUP-LOW COST ITEM	50	50		50	
MILEAGE ALLOWANCES	2,000	3,031	3,267		(236)
YSLETA BRANCH OPERATIONS - 5301021:	250,095	229,227	225,315	4,148	(236)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	93,572	93,572	93,572		
PERSONNEL SERVICES EXPENDITURES	1,240,505	1,292,248	1,292,248		
PERSONAL SERVICES CONTRACTS	1,000	1,000	933	67	
ARTISTIC PERFORMANCES SERVICES	1,800	1,650	910	740	
OUTSIDE CONTRACTS - NOC		390	330	60	
OFFICE EQUIP MAINT CONTRACTS	13,476	12,736	12,621	115	
PRINT SHOP ALLOC-INTERFUND SVC	600				
OFFICE EQUIPMENT-LEASES	3,570	3,570	3,240	330	
LEASES NOC	1,025	1,025	859	166	
OFFICE SUPPLIES	10,500	10,500	10,318	182	
MINOR OFFICE EQUIP SUPP & MAIN	2,500	2,500	2,458	42	
MINOR COMPUTER EQUIP SUPPLIES	4,000	4,600	4,596	4	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	300	300	271	29	
FOOD AND BEVERAGES SUPPLIES	300	450	382	68	
RECREATIONAL SUPPLIES	700	700	693	7	
MAINTENANCE SUPPLIES/PARTS NOC		350	289	61	
POSTAGE	4,000	4,000	4,000		
MILEAGE ALLOWANCES	250	250	643		(393)
MAIN LIBRARY - 5301032:	1,378,098	1,429,841	1,428,363	1,871	(393)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	86,320	86,320	86,320		
PERSONNEL SERVICES EXPENDITURES	659,827	642,285	642,285		
PROMOTIONAL SERVICES	1,250	1,250	1,250		
MAINT SVCS CONTRACT-JANITORIAL	39,000	39,000	38,791	209	
PRINTING SERVICES CONTRACTS	300	300	300		
SECURITY CONTRACTS	46,000	46,000	46,000		
OUTSIDE CONTRACTS - NOC	1,500	1,500	1,500		
PEST CONTROL CONTRACTS	850	850	850		
PUB SAFETY EQUIP MAINT CONTRAC	3,580	3,580	3,580		
BLDGS/FACILITIES MAINT CONTRAC	13,021	13,021	13,016	5	
OFFICE EQUIP MAINT CONTRACTS	500				
EQUIP MAINT-INTERFUND SVCS	200	200	959		(759)
MOTOR POOL USAGE FEE-INTERF SV	1,500	50	24	26	
PRINT SHOP ALLOC-INTERFUND SVC	700	300	331		(31)
MAIL ROOM CHARGES	1,000	2,850	3,781		(931)
OFFICE EQUIPMENT-LEASES	2,000	2,000	2,000		
LEASES NOC	1,000	1,000	1,000		
GASOLINE - UNLEADED	800	800	1,007		(207)
OFFICE SUPPLIES	2,000	2,000	2,000		
MINOR OFFICE EQUIP SUPP & MAIN	200	200	200		
PROMOTIONAL SUPPLIES			39		(39)
PUBLICATIONS & SUBS(SUPPLIES)	350	350	350		

CITY OF EL PASO, TEXAS
 General Fund
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Activity-Account	Budgeted Amounts		Actual Amounts	Variance with Final Budget	
	Original	Final		Under	Over
MINOR COMPUTER EQUIP SUPPLIES	\$ 1,100	1,100	1,100		
PHOTOGRAPHY/FILM/VIDEO SUPPLY	300	300	179	121	
CLEANING SUPPLIES	2,000	2,000	1,980	20	
LAND MAINTENANCE SUPPLIES	150	150	150		
EQUIP MAINT SUP-LOW COST ITEM	500	500	498	2	
UNIFORMS AND APPAREL SUPPLIES	800	800	800		
MAINTENANCE SUPPLIES/PARTS NOC	650	650	608	42	
SAFETY EQUIPMENT	300	300	157	143	
BUILDINGS/FACILITIES MAINT/REP	7,150	7,650	7,642	8	
LAND/LANDSCAPING - MAINT & REP	400	400	400		
PAGING SERVICES	960	960	960		
POSTAGE	300	300	300		
SHIPPING	350	350	350		
GENERAL LIABILITY INSURANCE EX			4,726		(4,726)
PROPERTY INSURANCE EXPENSE			36,577		(36,577)
PROFESSIONAL LICENSES & MEMBER	2,100	2,100	2,100		
ART MUSEUM ADMINISTRATION - 54010245	878,958	861,416	904,110	576	(43,270)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	10,314	10,314	10,314		
PERSONNEL SERVICES EXPENDITURES	106,468	107,821	107,821		
PRINTING SERVICES CONTRACTS	500	500	363	137	
OUTSIDE CONTRACTS - NOC	2,000	2,000	2,000		
PRINT SHOP ALLOC-INTERFUND SVC	500	500	677		(177)
OFFICE SUPPLIES	150	150	150		
PUBLICATIONS & SUBS(SUPPLIES)	400	250	250		
PHOTOGRAPHY/FILM/VIDEO SUPPLY	400	400	340	60	
TRAINING MATERIALS	300	300	300		
RECREATIONAL SUPPLIES	150	450	450		
MILEAGE ALLOWANCES	350	200	173	27	
ART MUSEUM EDUCATION - 54010250	121,532	122,885	122,838	224	(177)
PERSONNEL SERVICES EXPENDITURES		(4,802)	(4,802)		
MILEAGE ALLOWANCES			119		(119)
WILDERNESS PARK MUSEUMS - 54010251		(4,802)	(4,683)		(119)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	24,357	24,357	24,357		
PERSONNEL SERVICES EXPENDITURES	226,972	164,114	164,114		
PRINTING SERVICES CONTRACTS	3,000	3,000	3,000		
REC AND CULTURAL CONTRACTS	9,000	9,000	9,000		
OUTSIDE CONTRACTS - NOC	4,000	4,000	3,998	2	
PRINT SHOP ALLOC-INTERFUND SVC	1,000	1,000	1,139		(139)
VEHICLES-LEASES	500	500	16	484	
MINOR OFFICE EQUIP SUPP & MAIN	750	750	748	2	
PUBLICATIONS & SUBS(SUPPLIES)	300	300	300		
PHOTOGRAPHY/FILM/VIDEO SUPPLY	1,000	1,000	997	3	
RECREATIONAL SUPPLIES	5,000	5,000	4,975	25	
EQUIP MAINT SUP-LOW COST ITEM	750	750	691	59	
BUILDINGS/FACILITIES MAINT/REP	6,200	6,200	6,223		(23)
SHIPPING	12,000	12,000	12,045		(45)
GENERAL LIABILITY INSURANCE EX	3,000	3,000		3,000	
ART MUSEUM CURATORIAL - 54010331	297,829	234,971	231,603	3,575	(207)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	6,847	6,847	6,847		
PERSONNEL SERVICES EXPENDITURES	121,788	125,740	125,740		
ARTISTIC PERFORMANCES SERVICES	131,428	131,428	131,428		
PROMOTIONAL SERVICES	4,000	4,000	4,000		
PRINTING SERVICES CONTRACTS	2,750	2,750	2,750		
LEASES NOC	1,780	1,780	1,780		
POSTAGE	2,000	2,000	2,000		
MILEAGE ALLOWANCES			34		(34)
COMMUNITY SERVICE PROJECTS-390	130,000	130,000	112,285	17,715	
ARTS & CULTURE ADMIN - 55010299	400,593	404,545	386,864	17,715	(34)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	20,369	20,369	20,369		
PERSONNEL SERVICES EXPENDITURES	228,514	175,152	175,152		
PROMOTIONAL SERVICES	500	500	70	430	
REC AND CULTURAL CONTRACTS	200	200		200	
SECURITY CONTRACTS	1,900	1,900	1,774	126	
TRAINING/INSTRUCTION CONTRACTS	200	200		200	
OUTSIDE CONTRACTS - NOC	500	500	500		

CITY OF EL PASO, TEXAS
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Activity-Account	Budgeted Amounts		Actual Amounts	Variance with Final Budget	
	Original	Final		Under	Over
PRINT SHOP ALLOC-INTERFUND SVC	\$ 600	600	52	548	
MAIL ROOM CHARGES	350	350	117	233	
OFFICE EQUIPMENT-LEASES	700	700	153	547	
OFFICE SUPPLIES	800	800	294	506	
MINOR OFFICE EQUIP SUPP & MAIN	300	300	63	237	
PUBLICATIONS & SUBS(SUPPLIES)	400	400	33	367	
MINOR COMPUTER EQUIP SUPPLIES	700	700	80	620	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	460	460	362	98	
TRAINING MATERIALS	250	250	85	165	
CLEANING SUPPLIES	500	500	120	380	
FOOD AND BEVERAGES SUPPLIES	50	50	21	29	
RECREATIONAL SUPPLIES	800	500	338	162	
EQUIP MAINT SUP-LOW COST ITEM	250	250	49	201	
MAINTENANCE SUPPLIES/PARTS NOC	1,000	1,300	654	646	
SAFETY EQUIPMENT	100	100	72	28	
BUILDINGS/FACILITIES MAINT/REP	200	200	200		
POSTAGE	500	500	90	410	
SHIPPING	500	500	43	457	
TRAVEL EXPENSES - EMPLOYEES	900	900	900		
MILEAGE ALLOWANCES	2,500	2,500	2,232	268	
PROFESSIONAL LICENSES & MEMBER	650	650	650		
HISTORY MUSEUM ADMINISTRATION - 5601025:	264,693	211,331	204,473	6,858	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	7,518	7,518	7,518		
PERSONNEL SERVICES EXPENDITURES	128,770	185,969	185,969		
PRINTING SERVICES CONTRACTS	350	350	350		
REC AND CULTURAL CONTRACTS	1,250	1,250	1,230	20	
SECURITY CONTRACTS	2,000	2,000	1,787	213	
PEST CONTROL CONTRACTS	150				
BLDGS/FACILITIES MAINT CONTRAC	1,200	1,200	724	476	
OFFICE EQUIP MAINT CONTRACTS	500	500	263	237	
EQUIP MAINT-INTERFUND SVCS	1,000	200		200	
PRINT SHOP ALLOC-INTERFUND SVC	200	200	151	49	
MAIL ROOM CHARGES	200	350	246	104	
OFFICE EQUIPMENT-LEASES	115	115	50	65	
GASOLINE - UNLEADED	200	50	40	10	
OFFICE SUPPLIES	350	350	350		
MINOR OFFICE EQUIP SUPP & MAIN	300	300	300		
PUBLICATIONS & SUBS(SUPPLIES)	200	350	292	58	
MINOR COMPUTER EQUIP SUPPLIES	150	150	150		
PHOTOGRAPHY/FILM/VIDEO SUPPLY	300	300	300		
CLEANING SUPPLIES	450	450	450		
RECREATIONAL SUPPLIES	800	800	800		
EQUIP MAINT SUP-LOW COST ITEM	110	110	109	1	
UNIFORMS AND APPAREL SUPPLIES	320	320	44	276	
MAINTENANCE SUPPLIES/PARTS NOC	300	300	300		
BUILDINGS/FACILITIES MAINT/REP	2,600	2,600	2,323	277	
PHONE	1,582	1,582		1,582	
LONG DISTANCE	175	175	145	30	
SHIPPING	200	200	200		
NATURAL GAS OTHER	2,500	2,800	2,800		
MILEAGE ALLOWANCES	500	1,000	1,161		(161)
CITY GRANT MATCH	750	750	750		
WILDERNESS PARK MUSEUM - 58010251	155,040	212,239	208,802	3,598	(161)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	379,562	379,562	379,562		
PERSONNEL SERVICES EXPENDITURES	2,248,941	2,171,925	2,171,925		
GENERAL LIABILITY INSURANCE EX			259		(259)
ZOO GENERAL OPERATIONS - 52010245	2,628,503	2,551,487	2,551,746		(259)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	8,813	8,813	8,813		
PERSONNEL SERVICES EXPENDITURES	122,810	125,020	125,020		
DATA PROCESSING SERVICES	1,000	105		105	
PROMOTIONAL SERVICES	8,000	6,850	5,746	1,104	
PRINTING SERVICES CONTRACTS	200	200		200	
SECURITY CONTRACTS	516	346	408		(62)
OUTSIDE CONTRACTS - NOC	280	280		280	
OFFICE EQUIP MAINT CONTRACTS	40	40	20	20	

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 For the year ended August 31, 2003

Activity-Account	Budgeted Amounts		Actual Amounts	Variance with Final Budget	
	Original	Final		Under	Over
EQUIP MAINT-INTERFUND SVCS	\$ 250	250	17	233	
PRINT SHOP ALLOC-INTERFUND SVC	100	450	585		(135)
MAIL ROOM CHARGES	100	100		100	
BUILDINGS-LEASES	28,142	28,142	28,142		
OFFICE EQUIPMENT-LEASES	1,800	1,800	907	893	
GASOLINE - UNLEADED	200	200	185	15	
OFFICE SUPPLIES	1,200	1,600	923	677	
MINOR OFFICE EQUIP SUPP & MAIN	200	1,095	1,078	17	
PROMOTIONAL SUPPLIES	600	600	511	89	
PUBLICATIONS & SUBS(SUPPLIES)	500	500	709		(209)
MINOR COMPUTER EQUIP SUPPLIES	400	800	727	73	
FOOD AND BEVERAGES SUPPLIES	50	90	68	22	
PAGING SERVICES	400	530	507	23	
POSTAGE	100	100	100		
SHIPPING	50	50	15	35	
TRAVEL EXPENSES - EMPLOYEES	1,500	1,500	2,000		(500)
MILEAGE ALLOWANCES	50	50		50	
GENERAL LIABILITY INSURANCE EX	2,100	2,100		2,100	
OTHER SERVICES/CHARGES EXPENSE	50	50	4	46	
VEHICLE INSPECTIONS/LICENSES E	24	24		24	
PROFESSIONAL LICENSES & MEMBER	1,050	1,050	1,050		
FOREIGN TRADE ZONE - 62010269	180,525	182,735	177,535	6,106	(906)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	26,870	26,870	26,870		
PERSONNEL SERVICES EXPENDITURES	683,433	505,425	505,425		
TEMPORARY SERVICES CONTRACTS		1,000	1,475		(475)
PROMOTIONAL SERVICES	50,000	26,300	17,766	8,534	
LEGAL NOTICES CONTRACTS	3,500	1,600		1,600	
PRINTING SERVICES CONTRACTS	25,000	22,000	2,300	19,700	
OUTSIDE CONTRACTS - NOC	190,000	255,912	263,610		(7,698)
OFFICE EQUIP MAINT CONTRACTS	50	50	20	30	
MOTOR POOL USAGE FEE-INTERF SV	300	300	78	222	
PRINT SHOP ALLOC-INTERFUND SVC	1,000	1,500	1,343	157	
MAIL ROOM CHARGES	1,500	1,500	619	881	
OFFICE EQUIPMENT-LEASES	2,000	5,000	1,240	3,760	
OFFICE SUPPLIES	2,500	6,500	5,941	559	
MINOR OFFICE EQUIP SUPP & MAIN	200	700	368	332	
PUBLICATIONS & SUBS(SUPPLIES)	2,000	2,000	1,984	16	
MINOR COMPUTER EQUIP SUPPLIES	150	150		150	
DESKTOP SOFTWARE SUPPLIES	5,000	2,700	2,520	180	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	50	50		50	
FOOD AND BEVERAGES SUPPLIES	100	1,050	1,023	27	
PAGING SERVICES	300	1,700	1,564	136	
POSTAGE	900	900	971		(71)
SHIPPING	50	50	20	30	
TRAVEL EXPENSES - EMPLOYEES	17,000	37,000	24,031	12,969	
MILEAGE ALLOWANCES	50	850	761	89	
OTHER SERVICES/CHARGES EXPENSE	500	250	185	65	
SEMINARS/CONTINUING EDUCATION	2,500	2,500	2,673		(173)
PROFESSIONAL LICENSES & MEMBER	5,000	5,000	3,165	1,835	
ECONOMIC DEV ADMINISTRATION - 72010261	1,019,953	908,857	865,952	51,322	(8,417)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	1,957	1,957	1,957		
PERSONNEL SERVICES EXPENDITURES	42,123	43,489	43,489		
PRINT SHOP ALLOC-INTERFUND SVC	45	45		45	
MAIL ROOM CHARGES	102	102	97	5	
PUBLICATIONS & SUBS(SUPPLIES)	50	50	38	12	
OTHER SERVICES/CHARGES EXPENSE	390	390	390		
SEMINARS/CONTINUING EDUCATION	450	450	93	357	
PROFESSIONAL LICENSES & MEMBER	245	245	135	110	
CITY GRANT MATCH	138,849	138,849	97,920	40,929	
CD AGING SERVICES - 71010264	184,211	185,577	144,119	41,458	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	5,840	5,840	5,840		
PERSONNEL SERVICES EXPENDITURES	63,279	69,281	69,281		
INTERPRETER SERVICES	12,000	13,600	15,218		(1,618)
LEGAL NOTICES CONTRACTS	300	300		300	
PRINTING SERVICES CONTRACTS	1,000	400		400	

CITY OF EL PASO, TEXAS
 General Fund
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 For the year ended August 31, 2003

Activity-Account	Budgeted Amounts		Actual Amounts	Variance with Final Budget	
	Original	Final		Under	Over
OUTSIDE CONTRACTS - NOC	\$ 1,000				
OFFICE EQUIP MAINT CONTRACTS	24	24	20	4	
MOTOR POOL USAGE FEE-INTERF SV			271		(271)
PRINT SHOP ALLOC-INTERFUND SVC	1,000	1,000	302	698	
MAIL ROOM CHARGES	650	650	29	621	
OFFICE EQUIPMENT-LEASES	750	750	534	216	
OFFICE SUPPLIES	500	1,100	1,220		(120)
MINOR OFFICE EQUIP SUPP & MAIN	450	250	510		(260)
PUBLICATIONS & SUBS(SUPPLIES)	600	400		400	
DESKTOP SOFTWARE SUPPLIES	200	100		100	
PHOTOGRAPHY/FILM/VIDEO SUPPLY	200	100		100	
PAGING SERVICES	143	143	119	24	
TRAVEL EXPENSES - EMPLOYEES	1,750	1,750		1,750	
MILEAGE ALLOWANCES	800	800	603	197	
OTHER SERVICES/CHARGES EXPENSE			263		(263)
SEMINARS/CONTINUING EDUCATION	1,000	1,000	208	792	
PROFESSIONAL LICENSES & MEMBER	300	300	130	170	
ACCESSIBILITY COMPLCE GEN FUND - 7101027	91,786	97,788	94,548	5,772	(2,532)
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS	3,510	3,510	3,510		
PERSONNEL SERVICES EXPENDITURES	41,086	41,126	41,126		
MOTOR POOL USAGE FEE-INTERF SV	1,600	1,600	3,549		(1,949)
PRINT SHOP ALLOC-INTERFUND SVC	100	100	29	71	
OFFICE SUPPLIES	50	50		50	
RELOCATION SERVICES GEN FUND - 7101027	46,346	46,386	48,214	121	(1,949)
BUILDINGS/FACILITIES MAINT/REP			(2,228)	2,228	
ADMIN_FLEET SERVICES - 37370155			(2,228)	2,228	
OUTSIDE CONTRACTS - NOC			(1,553)	1,553	
MPO PLANNING GRANTS - 6815000			(1,553)	1,553	
EMPLOYEE BENEFITS-SELF INSURANCE FUNDS					
PERSONNEL SERVICES EXPENDITURES		40,787	40,787		
OUTSIDE CONTRACTS - NOC	37,584	199,672	115,448	84,224	
LAND - LEASES	50,000	50,000	38,402	11,598	
TRAVEL EXPENSES - EMPLOYEES	15,000	15,000	1,106	13,894	
GENERAL LIABILITY INSURANCE EX	75,000	75,000	118,558		(43,558)
OPERATING CONTINGENCY/RESERVE	1,500,000	1,345,686	212,266	1,133,420	
PROPERTY INSURANCE EXPENSE	225,000	225,000	152,950	72,050	
SALARY ADJUSTMENT RESERVE EXPE	4,151,695	7,093,550		7,093,550	
PROFESSIONAL LICENSES & MEMBER	180,000	180,000	169,308	10,692	
GENERAL CITY	100,000	112,357	34,715	77,642	
CITY GRANT MATCH	40,000	40,000		40,000	
INTRAFUND TRANSFERS (USES)		225,000		225,000	
SPECIAL ITEMS - 99010273	6,374,279	9,602,052	883,540	8,762,070	(43,558)
Total - legal level of budgetary controls	\$ 250,062,373	251,662,570	241,220,141	13,979,824	(3,537,395)

The following is a reconciliation between total expenditures at the legal level of budgetary control and Total expenditures reported on the Statement of Revenues, Expenditures and Changes in Fund Balances-Governmental Funds:

Total Actual expenditures - legal level of budgetary control	\$241,220,141
Less: Transfers to other funds	531,923
Total expenditures - Statement of Revenues, Expenditures and Changes in Fund Balances-Governmental Funds	<u>\$240,688,218</u>

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

CITY OF EL PASO, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 August 31, 2003

	Special Revenue Funds				Total
	Federal Grants	State Grants	Other Grants	Non-Grants	
ASSETS					
Cash and Cash Equivalents	\$ -	-	-	8,615,529	8,615,529
Receivables - Net of Allowances					
Other	-	-	-	315,667	315,667
Due From Other Government Agencies	2,359,064	1,695,550	112,601	-	4,167,215
Due From Other Funds	-	-	-	2,654,171	2,654,171
TOTAL ASSETS	<u>2,359,064</u>	<u>1,695,550</u>	<u>112,601</u>	<u>11,585,367</u>	<u>15,752,582</u>
LIABILITIES					
Accounts Payable	516,680	464,992	72,034	274,333	1,328,039
Accrued Payroll	311,778	136,897	10,663	74,675	534,013
Due to Other Funds	1,530,606	1,093,661	29,904	-	2,654,171
TOTAL LIABILITIES	<u>2,359,064</u>	<u>1,695,550</u>	<u>112,601</u>	<u>349,008</u>	<u>4,516,223</u>
FUND BALANCES					
Unreserved:					
Undesignated	-	-	-	11,236,359	11,236,359
TOTAL FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,236,359</u>	<u>11,236,359</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,359,064</u>	<u>1,695,550</u>	<u>112,601</u>	<u>11,585,367</u>	<u>15,752,582</u>

CITY OF EL PASO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

NON-MAJOR GOVERNMENTAL FUNDS

For the year ended August 31, 2003

	Special Revenue Funds				Total
	Federal Grants	State Grants	Other Grants	Non-Grants	
Revenues					
Sales Taxes	\$ -	-	-	3,281,635	3,281,635
Charges for Services	-	271,001	-	3,278,669	3,549,670
Fines and Forfeits	-	-	-	1,000,665	1,000,665
Intergovernmental Revenues	17,767,606	6,876,541	476,099	252,199	25,372,445
Investment Earnings	1,125	-	-	96,983	98,108
Miscellaneous	1,356,820	491,770	50,301	3,057,624	4,956,515
Total revenues	19,125,551	7,639,312	526,400	10,967,775	38,259,038
Expenditures					
Current:					
General Government	(1,098)	30,379	-	166,328	195,609
Public Safety	6,716,038	2,620,791	9,449	1,825,456	11,171,734
Public Works	-	2,502	420,063	-	422,565
Public Health	8,840,067	3,517,064	-	-	12,357,131
Parks Department	1,120	-	45,048	2,236,910	2,283,078
Library	-	322,981	10,800	2,968	336,749
Culture and Recreation	2,043	750	178,040	4,551,158	4,731,991
Economic Development	27,334	-	-	-	27,334
Planning	1,126,754	-	-	-	1,126,754
Solid Waste	-	47,471	-	-	47,471
Community and Human Development	834,310	-	-	-	834,310
Capital Outlay	1,578,983	1,097,374	-	725,526	3,401,883
Total expenditures	19,125,551	7,639,312	663,400	9,508,346	36,936,609
Excess (Deficiency) of revenues over (under) expenditures	-	-	(137,000)	1,459,429	1,322,429
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	137,000	367,965	504,965
Transfers Out	-	-	-	(53,135)	(53,135)
Net change in fund balances	-	-	-	1,774,259	1,774,259
Fund balances - beginning of year	-	-	-	9,462,100	9,462,100
Fund balances - end of year	\$ -	-	-	11,236,359	11,236,359

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS ARE USED TO ACCOUNT FOR SPECIFIC REVENUES THAT ARE LEGALLY RESTRICTED TO EXPENDITURES FOR PARTICULAR PURPOSES.

FEDERAL GRANTS—This fund accounts for grants received by the City from Federal sources including the U.S. Department of Agriculture, U.S. Department of the Interior, U.S. Department of Justice, Environmental Protection Agency, U.S. Department of Education, U.S. Department of Health and Human Services, Center for Disease Control, Office of the President, National Endowments for the Humanities, and U.S. Department of Transportation.

STATE GRANTS—This fund accounts for grants received by the City from various State of Texas departments and agencies including the State Department of Highways, Texas Historical Commission, Texas State Library and Archives, Texas Arts Council, Texas Department of Health, Texas Commission on Environmental Quality, and Governor's Office of Criminal Justice.

OTHER GRANTS—This fund accounts for grants received by the City which do not belong in one of the above funds. Granting entities include El Paso Community Foundation, Paso del Norte Health Foundation, and local school districts.

NON-GRANTS—This fund accounts for funds received that are restricted by the donor (in the case of donations), City Council resolutions, or other legislation. Funds received include Hotel/Motel occupancy tax, proceeds generated from police enforcement activities (including Federal confiscated funds), and proceeds from fees generated by users of the Parks Department, Museums, and Zoo.

CITY OF EL PASO, TEXAS
 Schedule of Expenditures - Special Revenue Funds
 For the year ended August 31, 2003

Special Revenue Funds					Total Special Revenue Funds
Grant	Description	Federal Grants	State Grants	Other Grants	
	Planning				
G080100	HISTORIC RESEARCH SURVEY GRANT	\$ (1,098)	-	-	(1,098)
G080301	PASO DEL NORTE CLEAN AIR	-	30,379	-	30,379
	Municipal Court				
G110201	JUVENILE COMPLIANCE PROJ FY02	-	(2,033)	-	(2,033)
G110301	JUVENILE COMPLIANCE FY03	-	51,906	-	51,906
	Police Department				
G210007	H I D T A - HIJACK- FY2000	(81)	-	-	(81)
G210008	H I D T A - MULTI - FY2000	1,940	-	-	1,940
G210009	H I D T A - MOTEL - FY2000	27,074	-	-	27,074
G210010	COPS MORE 98 CIVILIAN AWARD	359,317	-	-	359,317
G210011	COPS UNIVERSAL HIRING AWARD	2,793,255	-	-	2,793,255
G210014	HIDTA INTELLIGENCE INIT. FY00	(2,183)	-	-	(2,183)
G210015	H I D T A STASH HOUSE FY2000	5,083	-	-	5,083
G210106	COPS HIRING GRANT	1,423,821	-	-	1,423,821
G210107	SWAT BLOCK GRANT FY2000	283,631	-	-	283,631
G210108	H I D T A - HIJACK- FY2001	(5,330)	-	-	(5,330)
G210109	HIDTA - MULTIAGENCY - FY2001	(614)	-	-	(614)
G210110	HIDTA - HOTEL/MOTEL - FY2001	85,621	-	-	85,621
G210115	HIDTA - STASH HOUSE - FY2001	39,345	-	-	39,345
G210117	HIDTA - INTELLIGENCE - FY2001	4,112	-	-	4,112
G210119	COPS 2000 CIVILIAN AWARD (6)	81,923	-	-	81,923
G210122	COPS MORE PHASE 2	96,477	-	-	96,477
G210202	AUTO THEFT PREVENTION(ATPA)-02	-	15,795	-	15,795
G210203	DART-VIOLENCE AGAINST WOMEN-02	-	(47,982)	-	(47,982)
G210204	CRT-CRISIS RESPONSE TEAM-F02	-	(1,030)	-	(1,030)
G210206	DOMESTIC VIOLENCE TRAINING	-	4,692	-	4,692
G210208	HIDTA HIJACK FY02	695,199	-	-	695,199
G210209	HIDTA MULTI AGENCY FY02	191,449	-	-	191,449
G210210	HIDTA HOTEL/MOTEL FY02	132,137	-	-	132,137
G210211	JUVENILE ACCT BLOCK GRANT(SHOC	-	(81,672)	-	(81,672)
G210214	DWI STEP ENFORCEMENT	-	22,495	-	22,495
G210215	COPS IN SCHOOLS	144,570	-	-	144,570
G210216	TXDOT SPEED STEP	-	4,830	-	4,830
G210217	HIDTA INTELLIGENCE FY02	84,020	-	-	84,020
G210218	VICTIMS ASSISTANCE GRANT FY02	-	32,860	-	32,860
G210219	HIDTA STASH HOUSE FY02	337,673	-	-	337,673
G210220	PROJECT SPOTLIGHT FY02	-	(806)	-	(806)
G210222	G210222 TXDOT CLICK IT OR TICK	-	68,376	-	68,376
G210223	LLEBG EQUIP & TECHNOLOGY FY02	452,821	-	-	452,821
G210224	UNDERAGE DRINKING INIT FY02	-	83,650	-	83,650
G210225	HIDTA GRAB 2001	167,135	-	-	167,135
G210226	VICTIM ASST DISCRETION GRANT	-	91,402	-	91,402
G210302	ATPA FY03	-	1,122,499	-	1,122,499
G210303	DART FY03	-	47,486	-	47,486
G210304	CART FY03	-	47,057	-	47,057
G210305	G210305 DART FY03 SUPPLEMENT	-	45,986	-	45,986
G210306	DOMESTIC VIOLENCE GRANT FY03	-	17,854	-	17,854
G210307	G210307 TXDOT SAFE COMNTS FY03	-	41,039	-	41,039
G210308	G210308 OP SPEED STEP FY03	-	42,530	-	42,530
G210309	G210309 DWI STEP FY03	-	153,066	-	153,066
G210310	COPS CULTURE OF INTEGRITY	44,333	-	-	44,333

CITY OF EL PASO, TEXAS
 Schedule of Expenditures - Special Revenue Funds
 For the year ended August 31, 2003

Special Revenue Funds					Total Special Revenue Funds	
Grant	Description	Federal Grants	State Grants	Other Grants	Non-Grants	
G210311	SHOCAP FY03	\$ -	287,171	-	-	287,171
G210313	G210313 BULLETPROOF VEST FY03	14,280	-	-	-	14,280
G210315	HIDTA AIRPORT TASK FORCE FY03	117,170	-	-	-	117,170
G210317	HIDTA INTELLIGENCE FY03	35,520	-	-	-	35,520
G210319	HIDTA STASH HOUSE FY03	34,883	-	-	-	34,883
G210320	G210320 PRJ SPOTLIGHT FY03	-	95,405	-	-	95,405
G210321	PROJECT SPOTLIGHT 2	-	49,306	-	-	49,306
G210322	PROJECT SPOTLIGHT 3	-	50,644	-	-	50,644
G210323	TX DOT STEP WAVE FY03	-	7,728	-	-	7,728
G210324	G210324 UNDERAGE DRINKING FY03	-	131,935	-	-	131,935
G210325	HIDTA SOURCE CTY NARC TASKFY03	17,128	-	-	-	17,128
G210326	HIDTA MULTIAGENCY FY03	10,156	-	-	-	10,156
G210327	HIDTA GRAB TASK FORCE FY03	3,737	-	-	-	3,737
G210330	YOUTH OFFENDER INITIATIVE DEMO	54,194	-	-	-	54,194
G210332	TXDOT IMPAIRED DRIVING STEP	-	24,886	-	-	24,886
G210402	AUTO THEFT FY04	-	4,335	-	-	4,335
G210404	CRT-CRISIS REPOSE FY04	-	9,418	-	-	9,418
G210408	TXDOT CLICK IT OR TICKET	-	75,975	-	-	75,975
G210410	TOBACCO LAW ENFORCEMENT GRANT	-	-	9,449	-	9,449
G219908	H I D T A - MULTI - FY99	2,196	-	-	-	2,196
	Fire Department					
G220201	EMERGENCY MANAGEMENT - FY2002	-	9,250	-	-	9,250
G220301	EMERGENCY MGMT. FY03	-	207,196	-	-	207,196
G229903	MMRS - MEDICAL RESPONSE SYSTEM	-	46,211	-	-	46,211
	Street Department					
G320301	TX FOREST SVC. ARBORIST	-	2,502	-	-	2,502
G329601	GRAFITTI CLEAN UP	-	-	420,063	-	420,063
G340302	340302 CURBSIDE RECYCLING FY03	-	12,400	-	-	12,400
G340303	RGCOG FY03	-	73,221	-	-	73,221
	City-County Health					
	CDC Non monetary assistance-immunization	2,764,916				2,764,916
G410102	CDC-TB OUTREACH - FY2001	-	20	-	-	20
G4101WCADMN	WIC ADMINISTRATION FY2001	(44)	-	-	-	(44)
G4101WCBF01	WIC BREASTFEEDING FY2001	19	-	-	-	19
G410201	CHILDHOOD LEAD POISON PREVENT	-	(5,620)	-	-	(5,620)
G410202	CDC-TB-OUTREACH - FY02	-	103,281	-	-	103,281
G410205GRNT	STD ADMINISTRATION - FY02	-	420	-	-	420
G410206GRNT	TDH IMMUNIZATION - FY 02	-	14,379	-	-	14,379
G410207GRNT	TDH TUBERCULOSIS - FY02	-	3,536	-	-	3,536
G410208GRNT	TDH BUREAU OF W & C CORE FY02	-	242	-	-	242
G410209	TSH ASBESTOS - FY02	3,067	-	-	-	3,067
G410210	TDH VECTOR INITIATIVE - FY2002	-	6,308	-	-	6,308
G410211	TDH OFFICE REGIONAL PLAN FY02	-	429	-	-	429
G410212	HIV SURVEILLANCE	-	2,242	-	-	2,242
G410213	TDH BUREAU OF W&C FEES - FY02	-	6,786	-	-	6,786
G410215	MEDICAID ADMIN CLAIM SRVC FY02	-	1,190	-	-	1,190
G410216	TNRCC PASS-THRU	398	-	-	-	398
G410217	TNRCC AIR QUALITY - FY02	(2,753)	-	-	-	(2,753)
G410218	EPA AIR POLLUTION FY02	87,824	-	-	-	87,824
G410220	SEXUALLY TRANSMITTED DISEASE	-	18,571	-	-	18,571
G410221	TNRCC PM SAMPLING GRANT FY02	251	-	-	-	251

CITY OF EL PASO, TEXAS
 Schedule of Expenditures - Special Revenue Funds
 For the year ended August 31, 2003

Special Revenue Funds						
Grant	Description	Federal Grants	State Grants	Other Grants	Non-Grants	Total Special Revenue Funds
G410223	HIV SURVEILLANCE - FY02 FEDERL	\$ -	7,359	-	-	7,359
G410224	TNRCC BORDER AIR MONITOR FY02	5,323	-	-	-	5,323
G4102WCADMN	WIC ADMINISTRATION FY 2002	415,918	-	-	-	415,918
G4102WCBF02	WIC BREASTFEEDING FY2002	21,120	-	-	-	21,120
G4102WCNE02	WIC NUTIRTION FY 2001	143,237	-	-	-	143,237
G410301	CHILDHOOD LEAD PREVENT FY03	-	64,906	-	-	64,906
G410302	TB OUTREACH FY03	-	186,938	-	-	186,938
G410305	STD ADMIN FY03	-	52,806	-	-	52,806
G410306	TDH IMMUNIZATION FY03	-	1,405,265	-	-	1,405,265
G410307	TDH TUBERCULOSIS FY03	-	535,372	-	-	535,372
G410308	TDH W & C CORE FY03	-	117,061	-	-	117,061
G410309	TDH ASBESTOS FY03	67,747	-	-	-	67,747
G410310	TDH VECTOR INITIATIVE FY03	-	76,339	-	-	76,339
G410311	TDH OFFICE OF REG PLAN FY03	-	163,899	-	-	163,899
G410312	TDH HIV SURVEILLANCE STATEFY03	-	24,141	-	-	24,141
G410313	TDH W & C FEES FY03	-	192,852	-	-	192,852
G410315	MEDICAID ADMIN CLAIM FY03	-	36,326	-	-	36,326
G410316	TNRCC PASS THRU FY03	150,788	-	-	-	150,788
G410317	TNRCC AIR QUALITY FY03	418,636	-	-	-	418,636
G410318	EPA AIR POLLUTION FY03	347,468	-	-	-	347,468
G410320	SEXUALLY TRANSMITTED DIS FY03	-	39,855	-	-	39,855
G410321	TNRCC PM SAMPLING FY03	82,596	-	-	-	82,596
G410322	TDH BIO TERRORISM LAB FY03	-	211,146	-	-	211,146
G410323	HIV SURVEILLANCE FED FY03	-	19,014	-	-	19,014
G410324	TNRCC BORDER AIR MONITOR FY03	28,160	-	-	-	28,160
G410325	G410325 PUBLIC HEALTH PREP F03	-	768,853	-	-	768,853
G4103WCADMN	WIC ADMIN FY03	3,347,126	-	-	-	3,347,126
G4103WCBF03	WIC BREASTFEEDING FY03	187,804	-	-	-	187,804
G4103WCNE03	WIC NUTRITION FY03	850,216	-	-	-	850,216
G410418	EPA AIR POLLUTION	10	-	-	-	10
	Parks Department					
G510002	EP RIO BOSQUE WETLANDS PROJECT	1,120	-	-	-	1,120
G510202	URBAN PARK RECOVERY PROGRAM	274,743	-	-	-	274,743
G510301	G510301 EPISD NBHD YTH OR FY03	-	-	45,048	-	45,048
	Library					
G530110	TIF GRANT	-	(125)	-	-	(125)
G530203	TSLAC FY2002	-	(2,535)	-	-	(2,535)
G530206	BEGIN AT BIRTH GRANT	-	-	10,800	-	10,800
G530209	TSL TECHNICAL ASSISTANCE GRANT	-	(411)	-	-	(411)
G530210	G530210 BAKER & TAYLOR SETTLE	-	39,913	-	-	39,913
G530303	TSLAC FY03	-	410,988	-	-	410,988
G530307	LOAN STAR FY04 LIBRARIES GRANT	-	43,939	-	-	43,939
G530309	TANG FY03	-	72,308	-	-	72,308
G530310	G530310 TIF GRANT FY03	-	142,607	-	-	142,607
	Art Museum					
G540006	MUSEUM GENERAL RESTRICTED	-	-	-	327,745	327,745
G540007	MUSEUM INSTRUCTION	-	-	-	30,390	30,390
G540009	HISTORY MUSEUM GIFT SHOP	-	-	-	601	601
G540010	HISTORY MUSEUM SPECIAL REVENUE	-	-	-	141	141
G540109	SCHOOL SERVICES PRIVATE AWARDS	-	-	17,237	-	17,237
G540201	E&B MARCUS FOUNDT/TEEN DOCENT	-	-	16,891	-	16,891
G540204	TCA ADV/APPRENT INIT-MINOR F02	-	-	969	-	969
G540301	TCA APPRENTICESHIP FY03	-	-	3,977	-	3,977
G540302	TCA EXHIBIT SUPPORT FY03	-	-	1,500	-	1,500
G540303	540303 EXHIBIT SUPPORT - MUNOZ	-	-	5,794	-	5,794
G540304	540304 EXHIBIT SUPPORT REVELES	-	-	3,907	-	3,907
G540305	540305 PREPARATION - VARELA	-	-	5,555	-	5,555
	Arts Resources					
G550212	G550212 CHALLENGE AMERICA	-	-	2,209	16	2,225
G550301	TCA ADVANCE FY03	-	-	15,562	-	15,562
G550302	TCA SUBGRANT FY03	-	-	77,823	-	77,823
G550303	ARTS IN EDUCATION FY03	-	-	7,516	15	7,531
G550304	HAF - REBECCA STEM FY03	-	-	3,600	-	3,600

CITY OF EL PASO, TEXAS
 Schedule of Expenditures - Special Revenue Funds
 For the year ended August 31, 2003

		Special Revenue Funds				Total Special Revenue Funds
Grant	Description	Federal Grants	State Grants	Other Grants	Non-Grants	Funds
G550305	HAF - ALONSO DANCE CO FY03	\$ -	-	4,500	-	4,500
G550310	G550310 ARTS IN EDUC - YISD	-	-	5,000	-	5,000
G550311	G550311 ARTS IN EDUC - EPISD	-	-	3,000	15	3,015
G550312	G550312 SOCORRO ARTS IN EDUC	-	-	3,000	-	3,000
G560200	NATIONAL ENDOWMENT FOR THE HUM	2,043	-	-	-	2,043
G560301	TEXAS ARCHEOLOGY AWARENESS	-	750	-	-	750
G600441	FTA TX-90-X454 - CW REPAIR OR	-	-	-	62	62
G7101HM	HOME PROGRAM FY2001	-	-	-	-	-
G710201	PASO DEL NORTE AGELESS HEALTH	38,449	-	-	-	38,449
G710202	ALLIANCE FOR SENIOR INVOLVEMEN	167	-	-	-	167
G7102FGCITY	FOSTER GRANDPARENT FY02-CITY	7,756	-	-	-	7,756
G7102FGFEDR	FOSTER GRANDPRNT PROG FY02-FED	24,282	-	-	-	24,282
G7102HM	HOME PROGRAM FY2002	-	-	-	-	-
G7102RSCITY	RETIRED SR VOLUNTEER FY01-CITY	18,322	-	-	-	18,322
G7102RSCNTY	RETIRED SR VOLUNTEER FY01-CNTY	1,205	-	-	-	1,205
G7102RSFEDR	RETIRED SR VOLUNTEER FY01-FED	45,594	-	-	-	45,594
G7102RSSTAT	RETIRED SR VOLUNTER FY01-STATE	938	-	-	-	938
G710301	CD SAMSA GRANT FY03	95,313	-	-	-	95,313
G7103FGCDBG	FGP CDBG FY03	-	-	-	-	-
G7103FGCITY	FGP CITY FY03	48,912	-	-	-	48,912
G7103FGFEDR	FGP FEDERAL FY03	412,104	-	-	-	412,104
G7103FGSTAT	FGP STATE FY03	3,211	-	-	-	3,211
G7103HM	HOME FY03	-	-	-	-	-
G7103RSCITY	RSVP CITY FY03	32,555	-	-	-	32,555
G7103RSFEDR	RSVP FEDERAL FY03	49,155	-	-	-	49,155
G7103RSSTAT	RSVP STATE FY03	28,559	-	-	-	28,559
G710RLFAD02	REVOLV LOAN FUND-ADMIN FY02	-	-	-	-	-
G710RLFAD03	RLF ADMIN FY03	-	-	-	88	88
G710RLFCDAH	CDA/HOUSING REHAB - RLF	-	-	-	-	-
G710RLFCDPI	CD PROGRAM INCOME	-	-	-	-	-
G710RLFEDRL	ECONOMIC DEVELOPMENT REVOLVING	135	-	-	-	135

CITY OF EL PASO, TEXAS
 Schedule of Expenditures - Special Revenue Funds
 For the year ended August 31, 2003

Special Revenue Funds						Total Special Revenue Funds
Grant	Description	Federal Grants	State Grants	Other Grants	Non-Grants	Funds
G71HHSCREVL	SMALL BUSINESS REVOLVING LOAN	\$ 27,655	-	-	-	27,655
G71HHSCVOLO	VOLUNTEER YOUTH MONITORING	217	-	-	-	217
G720201	BROWNSFIELD SITE ASSESSMENT	27,199	-	-	-	27,199
G780001	FHWA/TS DOT/MPO FY2000	64	-	-	-	64
G780002	EMPACT - EPA ENVIRONMENTAL GRA	68,053	-	-	-	68,053
G780003	TIP- PLANNING FUNDS FY2000	617	-	-	-	617
G780101	FHWA/TS DOT/MPO FY2001	123,060	-	-	-	123,060
G780201	FHWA/TS DOT/MPO FY2002	854,604	-	-	-	854,604
G780301	FHWA/TS DOT/MPO FY2003	126,009	-	-	-	126,009
G780303	FHWA NM MPO FY03	2,727	-	-	-	2,727
G789801	FHWA / NMSHTD / MPO & PROG INC	6,571	-	-	-	6,571
P500038	ZOO CAPITAL NN-CONSTRUCTION	-	-	-	1,268	1,268
P500040	ZOO EXHIBIT & DISPLAY CONSTRUC	-	-	-	(178,822)	(178,822)
P500201	PARK USER FEE GEN. ADMINISTRAT	-	-	-	193,265	193,265
P500202	PARK USER FEE SPORTS	-	-	-	281,740	281,740
P500203	PARK USER FEE AQUATICS	-	-	-	858,438	858,438
P500204	PARK USE GUS & GOLDIE MARKETIN	-	-	-	31,080	31,080
P500205	PARK USER SPECIAL PROMO.SEC.	-	-	-	60,859	60,859
P500206	PARK USER MCKELLIGON CANYON	-	-	-	3,000	3,000
P500207	PARK AGENCY ARMIJO	-	-	-	31,634	31,634
P500208	PARK AGENCY CAROLINA REC CTR	-	-	-	58,698	58,698
P500209	PARK AGENCY MISSOURI	-	-	-	20,905	20,905
P500210	PARK AGENCY NATIONS TOBIN	-	-	-	8,850	8,850
P500211	PARK AGENCY NORHTEAST	-	-	-	202,792	202,792
P500212	PARK AGENCY PAVO REAL	-	-	-	87,772	87,772
P500213	PARK AGENCY SAN JUAN	-	-	-	45,356	45,356
P500214	PARK AGENCY WESTSIDE	-	-	-	177,933	177,933
P500215	PARK AGENCY RAY GILMORE CTR	-	-	-	1,211	1,211
P500216	PARK AGENCY SEVILLE COMMUNITY	-	-	-	7,560	7,560
P500218	PARK AGENCY MEM. PARK SENIOR C	-	-	-	18,887	18,887
P500219	PARK AGENCY SACRAMENTO SENIOR	-	-	-	5,232	5,232
P500220	PARK AGENCY SAN JUAN SENIOR CT	-	-	-	7,442	7,442
P500221	PARK AGENCY S. EL PASO SR. CT.	-	-	-	19,894	19,894
P500222	PARK AGENCY WASHINGTON SENIOR	-	-	-	14,256	14,256
P500223	PARK AGENCY WELLINGTON CHEW	-	-	-	9,782	9,782
P500225	PARK AGENCY CENTER FOR THE HAN	-	-	-	9,303	9,303
P500226	PARK AGENCY EAST SIDE SENIOR C	-	-	-	32,239	32,239
P500227	PARK AGENCY SPE. EVENTS SR. CT	-	-	-	16,937	16,937
P500228	PARK AGENCY POLLY HARRIS SR. C	-	-	-	19,509	19,509
P500229	PARK AGENCY YOUTH OUTREACH PRG	-	-	-	894	894
P500231	FEDERAL CONFISCATED FUNDS	-	-	-	649,054	649,054
P500232	STATE CONFISCATED FUNDS	-	-	-	236,578	236,578
P500233	TREASURY CONFISCATED FUNDS	-	-	-	13,393	13,393
P500234	PD DONATED FUNDS	-	-	-	26,158	26,158
P500235	ABANDONED AUTO TRUST- RESTRICT	-	-	-	121,096	121,096
P500236	GARAGE KEEPERS LIEN-RESTRICTIO	-	-	-	721,041	721,041
P500238	EPPD PRE FAB-SHOOT HOUSE -CET	-	-	-	93,921	93,921
P500239	BREATH ALCOHOL TESTING	-	-	-	1,575	1,575
P500243	PARK AGENCY PETER MRTNZ SR. CR	-	-	-	18,897	18,897
P500247	PARK AGENCY NOLAN RICHARSON RE	-	-	-	45,509	45,509
P500249	ANNUAL TAAF 2003	-	-	-	3,596	3,596
P501507	ZOO PARKING LOT	-	-	-	(12,147)	(12,147)
P518000000	CARIBE ESTATES/NATIONS DEDICAT	-	-	-	9	9
P518000049	UNALL PARKLAND DED FNDS-GALATZ	-	-	-	1,242	1,242
P518000131	SEVILLE REC CTR. DED. REVENUE	-	-	-	3,668	3,668
P518000137	STILES DEDICATED REVENUE	-	-	-	300	300
P518000154	CHESTER E JORDAN PARK PICNIC U	-	-	-	32,553	32,553
P518000817	CHUCK HEINRICH DED. REVENUE	-	-	-	46	46
P518000818	SHEARMAN/VETERANS DED REVENUE	-	-	-	60,003	60,003
P518000819	VETERANS DEDICATION REVENUE	-	-	-	34,567	34,567

CITY OF EL PASO, TEXAS
Schedule of Expenditures - Special Revenue Funds
For the year ended August 31, 2003

		Special Revenue Funds				Total Special Revenue Funds
Grant	Description	Federal Grants	State Grants	Other Grants	Non-Grants	Funds
P518000822	INDIAN HEIGHTS/DICK SHINAUT DE	\$ -	-	-	5,090	5,090
P518000824	DICK SHINAUT	-	-	-	29,300	29,300
P518000831	PAVO REAL DEDICATION REVENUE	-	-	-	3,478	3,478
P518000833	PAVO REAL/YSLETA/CAPISTRANO DE	-	-	-	4,606	4,606
P518000836	WALTER CLARKE DED. REVENUE	-	-	-	16,000	16,000
P518000851	ARLINGTON DEDICATED REVENUE	-	-	-	394	394
P518000852	VETERANS/SHERMAN/ARLINGTON DED	-	-	-	29,995	29,995
PD10422	D10422 FY95 D1 SPEC PROJ ROLLO	-	-	-	9,147	9,147
PD20423	D20423 D2 FY95 COUNCIL ROLLOVE	-	-	-	4,206	4,206
PD40425	D40425 NE MUNI CENTER ROLLOVER	-	-	-	6,100	6,100
PD50426	DICK SHINAUT PARK CONCRETE SLA	-	-	-	19,381	19,381
PD60427	D60427 D6 FY95 COUNCIL ROLLOVE	-	-	-	1,743	1,743
PD70428	D70428 D7 FY95 COUNCIL ROLLOVE	-	-	-	6,428	6,428
PD80429	D80429 D8 FY95 COUNCIL ROLLOVE	-	-	-	5,116	5,116
PMC0001	MUNI TECHNOLOGY REV FUND PRJCT	-	-	-	267,965	267,965
PPR0002	EDGEMERE PARK	-	-	-	42,840	42,840
	ZOO OPERATIONS	-	-	-	724,376	724,376
	CONVENTION & PERF ARTS CENTER	-	-	-	3,462,291	3,462,291
	P500231 FEDERAL CONFISCATED	-	-	-	(684)	(684)
	ART RESTRICTED FUND	-	-	-	19,061	19,061
	MUNICIPAL COURT SECURITY	-	-	-	266,616	266,616
	LIBRARY	-	-	-	16,121	16,121
	P500201 PR USER FEE GENERAL	-	-	-	(30)	(30)
	P500214 PR AGENCY GALATZAN	-	-	-	(4)	(4)
	OTHER	-	-	-	114,207	114,207
	DONATIONS	-	-	-	(3,443)	(3,443)
		<u>\$ 19,125,551</u>	<u>7,639,312</u>	<u>663,400</u>	<u>9,508,346</u>	<u>36,936,609</u>

DEBT SERVICE FUND

THE DEBT SERVICE FUND IS USED TO ACCOUNT FOR THE ACCUMULATION OF RESOURCES FOR AND PAYMENT OF GENERAL LONG-TERM DEBT PRINCIPAL, INTEREST, ARBITRAGE REBATE, AND ASSOCIATED FISCAL FEES INCURRED. INCLUDED IN GENERAL LONG-TERM DEBT ARE GENERAL OBLIGATION BONDS, CERTIFICATES OF OBLIGATION BONDS, CONTRACTUAL OBLIGATION BONDS, AND COMMERCIAL PAPER.

CITY OF EL PASO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

DEBT SERVICE FUND

For the year ended August 31, 2003

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary fund balance, September 1	\$ 10,590,735	10,590,735	11,601,478	1,010,743
Resources (inflows):				
Property taxes	31,396,453	31,396,453	30,882,203	(514,250)
Interest received and miscellaneous	816,746	816,746	438,569	(378,177)
Transfers from other funds	4,660,199	4,660,199	1,667,867	(2,992,332)
Amounts available for appropriation	<u>47,464,133</u>	<u>47,464,133</u>	<u>44,590,117</u>	<u>(2,874,016)</u>
Charges to appropriations (outflows):				
Debt service:				
Principal	20,185,000	20,185,000	20,426,627	(241,627)
Interest	16,662,523	16,662,523	18,153,214	(1,490,691)
Fiscal fees	25,875	25,875	153,095	(127,220)
Arbitrage rebate			279,702	(279,702)
Total charges to appropriations	<u>36,873,398</u>	<u>36,873,398</u>	<u>39,012,638</u>	<u>(2,139,240)</u>
Budgetary fund balance, August 31	<u>\$ 10,590,735</u>	<u>10,590,735</u>	<u>5,577,479</u>	<u>(5,013,256)</u>

This budget and this schedule are prepared on a basis consistent with accounting principles generally accepted in the United States.

CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUNDS ARE USED TO ACCOUNT FOR THE ACQUISITION AND CONSTRUCTION OF MAJOR CAPITAL FACILITIES AND THE ACQUISITION OF EQUIPMENT AND OTHER CAPITAL ASSETS OTHER THAN THOSE FINANCED BY PROPRIETARY AND TRUST FUNDS.

CITY OF EL PASO, TEXAS
Schedule of Expenditures
Capital Projects Fund
August 31, 2003

Project	Name/Description	Expenditures
P501013	UNALLOC APPNS-FLD CONTROL PROJ	\$ 154,980
P501039	BOND PROCEEDS SER 1990A (86 AU	300,011
P501070	MESA DRAIN IMPROVEMENT	(655)
P501072	BLUFF CHANNEL	165,000
P501195	TRAFFIC SIGNALS	25,298
P501197	UNALLOC APPNS-FIRE STATION IMP	(275)
P501220	BOOK BOND PURCHASES - MAIN LIB	177
P501279	UNALLOC APPNS-ADA COMPLIANCE	9,448
P501280	ADA COMPLIANCE-DESIGN	(7,316)
P501317	UNALLOC APPNS-EMERGENCY REHAB	7,736
P501328	NORTHEAST REGIONAL COMMAND CEN	17,446
P501380	NORTHWEST CORRAL	526,429
P501467	MISSION TRAIL IMPROVEMENTS (LO	24,848
P501488	UNALLOC APPNS-EMERG REHAB-CITY	16,314
P501507	ZOO PARKING LOT	500
P501516	ROOF IMPROVEMENTS-PARK FACILIT	(5,753)
P501529	CITY HALL REFURBISHMENT-FY97 C	6,399
P501530	DICK SHINAUT PARK	(3,188)
P501535	NORTHWEST SERVICE CENTER	1,942,586
P501540	PLAYGROUND EQUIPMENT	28,052
P501543	VETERANS PARK SWIMMING POOL	768,049
P501544	NORTHEAST FIRE STATION	(1,010)
P501545	MSC IMPROVEMENTS - FY98 CO	26,796
P501554	TMC/CBD SIGNALIZATION UPGRADE	39,762
P501557	PAVEMENT MANAGEMENT SYSTEM	350,006
P501566	CIVIC CENTER CAPITAL IMPROVEME	304,239
P502001	P502001 CVB WIRING_PLUMBING	294,576
P502003	93A ISSUE CITY HALL REHAB FY02	450,022
P540001	CITY AUCTIONS	19,752
P540008	CONTRACTUAL OBLIGATIONS FY98	77,096
P540009	CONTRACTUAL OBLIGATIONS FY99	513,289
P540010CTY	CAPITAL OUTLAY	2,497,809
P540010LEG	CAPITAL OUTLAY	89,894
P800000120	RABA KISTNER	33,929
P800000150	VIVA ENVIRONMENTAL INC	61,881
P800000180	ENVIRONMENTAL RECONDITION INC	61,308
PMB0001130	CITY DEPTS NOC	728,616
PMB0001250	ZOO CO EQUIP -SEA LION EXHIBIT	262,443
PMB0002130	CITY EQUIPMENT NOC	2,878,540
PMB0002190	EQUIPMENT MAINTENANCE	43,575
PMB0003130	FY 02 CERT OB EQUIP-CITY EQUIP	2,904,423
PMB0003190	FY02 CERT OB EQUIP-EQUIP MAINT	19,875
PMB0004130	FY03 CITY CAPITAL EQUIPMENT	6,354,263
PMB0004190	FY03 FLEET SRVCS CAP EQUIP	75
PPL0301	BHI MKT ANALYSIS	93,861
PPW0002130	FS #27 WESTSIDE OJODEAGUA	8,953
PPW0002160	FS #11 RELOCATION	(319)
PPW0003	CIVIC CENTER EXPANSION	1,175,878

CITY OF EL PASO, TEXAS
Schedule of Expenditures
Capital Projects Fund
August 31, 2003

Project	Name/Description	Expenditures
PPW0006	ANAPRA BRIDGE RECONSTRUCTION	\$ 124,548
PPW0008	1999 RESURFACING	2,093
PPW0011	NORTHWEST DRAINAGE STUDY	400,000
PPW0023	LEE BLVD. - MONTANA TO PRATT	713,788
PPW0028001	CITY R.O.W.S PAVING - PHASE 1	1,390,553
PPW0028002	KIMBERLY HEIGHTS SPECIAL ASSES	2,704,254
PPW0028010	UNPAVED ROWS CONCRETE INTERSEC	(1,318)
PPW0029001	FRST DRAINAGE/FLOOD CNTL IMPRV	312,079
PPW0029003	CW MINOR DRAINAGE IMP PH 4,5,6	161
PPW0030001	FIRST BASIN IMPROVEMENT 2000CO	33,476
PPW0031001	RESURFACING FISCAL 2000 CO'S	321
PPW0032001	FIRST FACILITIES PROJECT FY 2	9,990
PPW0034003	WINDOW GASKETS/EXTERIOR REHAB/	222,110
PPW0034004	MECH RETROFIT-RENOV CITY HALL	65,601
PPW0034004A	CITY HALL MECH & LGHTNG SYSTMS	525,732
PPW0035005	SYNCHRONIZATION	214,000
PPW0035007	SAN ANTONIO PLAZA	(4,195)
PPW0035011	CBD PHASE 3 DESIGN	82,322
PPW0036001	FIRST RETROFIT OF BASINS 2000A	190,625
PPW0037	TRANSPORTATION MGMT SYSTEM 7	227,334
PPW0038	TRANSPORTATION MGMT SYSTEM 10	299,999
PPW0041	STREET LIGHT CONVERSION	242,130
PPW0043	ARMIJO LIBRARY RENOVATION	28,200
PPW0045	KEYSTONE HERITAGE PARK	17,182
PPW0046001	WESTSIDE AREA PARKS IMPROVEMEN	253,200
PPW0046002	NATIONS TOBIN	2,423,082
PPW0046003	HIDDEN VALLEY-LOWER VALLEY PAR	319,578
PPW0046004	NORTHEAST REGIONAL PARK	40,269
PPW0046005	VISTA DEL VALLE & MULTIPURPOSE	482,448
PPW0046006	MARION MANOR-LOWER VALLEY PK	229,868
PPW0046007	TRAVIS WHITE-EASTSIDE AREA PRK	215,834
PPW0046008	CLEVELAND SQUARE	30
PPW0046009	VALLEY CREEK PARK IMPROVEMENTS	330,605
PPW0046009YR2	WESTSIDE COMMUNITY PARKS	567
PPW0046010	NORMANDY-EASTSIDE AREA PRK IMP	(666)
PPW0046011	COHEN STADIUM - REHAB	300
PPW0046012	COHEN STADIUM - CANOPY	240,695
PPW0046014	LOMALAND	211,969
PPW0046015	MARWOOD-LOWER VALLEY PK IMPROV	532,489
PPW0046016	WESTSIDE REGIONAL PARK	(2,186)
PPW0046017	EASTSIDE PRK IMPROV-PONDER PK	288,014
PPW0046018	CRESTMONT	24,780
PPW0046019	WESTSIDE PARK IMPROVEMENTS	314,599
PPW0046020	RIO GRANDE RIVER PARK	23,908
PPW0046020TE	R.G. RIVERPARK TXDOT ENHANCEME	99,175
PPW0046021	SUNRIDGE	229,999
PPW0046022	ZARAGOZA NEW & OLD BLACKIE CH	153,443
PPW0046023	BLACKIE CHESHER	701,357
PPW0046024	ARMIJO POOL	254,511

CITY OF EL PASO, TEXAS
Schedule of Expenditures
Capital Projects Fund
August 31, 2003

Project	Name/Description	Expenditures
PPW0046026YR2	MEMORIAL PARK AND POOL	\$ 163,183
PPW0046027YR2	NEW REC. CENTER EASTWOOD PRK	87,949
PPW0046028YR2	NEW REC. CENTER-MARTY ROBBINS	91,551
PPW0046029YR2	HACIENDA HEIGHTS AND POOL	39,043
PPW0046030YR2	EDGEMERE MEDIAN	113,747
PPW0046031YR2	HOUSTON	35,656
PPW0046032YR2	ALETHEA	14,950
PPW0046033YR2	CENTRAL WAREHOUSE	25,018
PPW0046034YR2	CHUCK HENDRICK-NE PARK IMPROV	17,248
PPW0046035YR2	LWR VALLEY PARK IMP - CAPISTRA	28,000
PPW0046037YR2	DELTA	22,724
PPW0046038YR2	STUDENT MEMORIAL-NE PARK IMPRO	15,242
PPW0046039YR2	RIVERSIDE-LOWER VALLEY PK IMPR	35,331
PPW0046040YR2	ALTA VISTA BALLFIELD LIGHTING	5,161
PPW0046041YR2	VETERANS PARK BALLFIELD LIGHTI	26,236
PPW0046042YR2	WESTGREEN PARK	250,181
PPW0047	TMC OPERATIONS CENTER	158,497
PPW0050	ADA COMPLIANCE PHASE 1	241,639
PPW0050001	PAVO REAL REC CTR ADA RAMPS	110,342
PPW0050002	C.H. RESTROOM REMODELING - ADA	657
PPW0050003	ADA 8929 VISCOUNT-VOLAR BLDG.	2,414
PPW0051	ANIMAL SHELTER	244,859
PPW0052	FLASHER INSTALLATIONS	130,435
PPW0056001	LIB PRJTS 00 ELEC-WESTSIDE LIB	639,728
PPW0056001YR2	WESTSIDE REGIONAL LIB BRANCH	3,464
PPW0056002	CLEVELAND 00 ELEC-MAIN LIB REM	225,208
PPW0056003	LIB PRJTS 00 ELEC-BOOK/LIB MAT	562,316
PPW0056003YR2	BOOKS AND LIBRARY MATERIALS	541,535
PPW0056004	LIB PRJTS 00 ELEC-LIB AUTO SVC	119,943
PPW0056006YR2	RENOVATE (SAN JOSE LIBRARY)	214,077
PPW0057001	ZOO IMP 00 ELEC-NEW MAR MAM EX	1,487,462
PPW0057002	ZOO IMP 00 ELE-REL WASH PRK SS	1,473,675
PPW0057003	ZOO IMP 00 ELEC-NEW POOL DELTA	265,911
PPW0057004YR2	CONVERT POOL & SR.CTR. W. PARK	141,147
PPW0057005YR2	STORAGE BLDG. MISC STORAGE	20,672
PPW0057006YR2	ADMINISTRATION BLDG. ADD/RENOV	24,454
PPW0057007YR2	ANIMAL QUARANTINE	28,217
PPW0058001	HIST MUS 00 ELEC-NEW HIST MUSE	34,326
PPW0060001	STREET RESURFACING-RESURF 2001	271,521
PPW0061	ENGINE NO. 1 PLAZA	139,310
PPW0062	2002 RESURFACING	1,838,167
PPW0100	SCHUSTER SLOPE STABILITY	569,069
PPW0203	HEALTH FACILITIES 2002	521,788
PPW0203002	HEALTH FACILITIES ADMIN PH I	2,360,829
PPW0204	UNION PACIFIC DEPOT 2002	5,000
PPW0303	TRAFFIC SIGNALS FY03 COS	516,745
PPW0304	FY03 COS HD BLD 5100 GATEWAY E	583,473
PPW0310	PLAZA THEATRE	278,873
PPW0321	EP/ JUAREZ RAIL SYSTEM	87,892
PPWAR03001	FY03 CO'S ARTWORK-2%	1,478
PPWBR03004	ZARAGOZA POE BATHRM ADDNS.	126

CITY OF EL PASO, TEXAS
Schedule of Expenditures
Capital Projects Fund
August 31, 2003

Project	Name/Description	Expenditures
PPWBR03006	ZARAGOZA POE WT & MOTION SCLS	\$ 252
PPWFA03007	MSC SERVICE STATION ADDITION	75
PPWFA03008	MUNI. FAC. - SECURITY UPGRADES	110,553
PPWFA03009	CITY HALL RENOVATIONS	11,764
PPWFA03010	CITY HALL RENOVATIONS - 8TH FL	416
PPWFA03011	ARCHIVES FACILITY PARKING LOT	376,443
PPWFA03012	CITY HALL REN. -COUNCIL CHMBRS	306,423
PPWFA03013	CLARK ST. ANNEX	257,160
PPWFI03001	FS #31 MESA PARK & N. MESA	50
PPWFI03002	FS #33 BELFRY PK & NOLAN RICH.	302
PPWFI03008	FS #7, 8, 10, 18, 19, 21 & 23	113
PPWHE03004	HEALTH FACILITIES LAND ACQ.	817,497
PPWRL03001	REGIONAL INTERMODAL RAIL	444,741
PPWSD03005	CHARL ANN RD STR. & DITCH IMPR	314
PPWSD03009	HAWKINS STR. & DRAINAGE IMPR.	1,258
PPWSD03010	INDIAN PL. ST. & DRAINAGE IMPR	50
PPWSD03012	MCRAE & MONTANA DITCH ST & DRN	189
PPWSD03014	ROBINSON STR. & DRAINAGE IMPR.	755
PPWST03001	CBD PHASE 3	347,697
PPWST03007	RESURFACING 2003	2,156,938
PPWST03016	SUNLAND PARK DRIVE	740
PPWST03017	SIGN REPLACEMENT	379,049
PPWST03021	COTTON STREET BRIDGE	3,010,061
PPWST03022	EDGEMERE EXTENSION	18,310
PPWST03032	SUNSET HEIGHTS IMPR. PHASE 1-5	503
PPWST03033	GEORGE DIETER & AIRWAY C.O.	805
Total expenditures by project		<u><u>\$ 62,626,376</u></u>

INTERNAL SERVICE

INTERNAL SERVICE FUNDS ARE USED TO ACCOUNT FOR THE FINANCING OF GOODS OR SERVICES PROVIDED BY ONE DEPARTMENT OF THE CITY TO OTHER CITY DEPARTMENTS AND OTHER GOVERNMENTAL UNITS, ON A COST REIMBURSEMENT BASIS.

SUPPLY AND SUPPORT—This fund accounts for the Equipment Maintenance Department which operates the City motor pool and maintains and repairs City owned vehicles, excluding vehicles utilized by Mass Transit. In addition, the City's copy center and postage departments are also accounted for in this fund.

SELF-INSURANCE—This fund accounts for the financing of health benefits, workers' compensation benefits, and unemployment benefits for City employees.

CITY OF EL PASO, TEXAS

COMBINING BALANCE SHEET

INTERNAL SERVICE FUNDS

August 31, 2003

	<u>SUPPLY AND SUPPORT</u>	<u>SELF INSURANCE</u>	<u>TOTALS</u>
ASSETS			
Cash and Cash Equivalents	\$ 18,881		18,881
Receivables - Net of Allowances			
Trade	62,671		62,671
Due From Other Funds	77,708		77,708
Inventory	518,636		518,636
Fuel Inventory	54,118		54,118
Capital Assets:			
Buildings, Improvements & Equipment, Net	<u>411,120</u>		<u>411,120</u>
TOTAL ASSETS	<u><u>1,143,134</u></u>	<u><u>-</u></u>	<u><u>1,143,134</u></u>
LIABILITIES			
Accounts Payable	552,995	74,502	627,497
Accrued Payroll	105,860	17,676	123,536
Due to Other Funds		1,558,150	1,558,150
Certificates of Obligation Bonds	442,358		442,358
Compensated Absences	155,796	9,762	165,558
Claims and Judgments		<u>18,414,152</u>	<u>18,414,152</u>
TOTAL LIABILITIES	<u>1,257,009</u>	<u>20,074,242</u>	<u>21,331,251</u>
NET ASSETS			
Invested in capital assets, net of related debt	46,470		46,470
Unrestricted	<u>(160,345)</u>	<u>(20,074,242)</u>	<u>(20,234,587)</u>
Total net assets	<u>(113,875)</u>	<u>(20,074,242)</u>	<u>(20,188,117)</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,143,134</u></u>	<u><u>-</u></u>	<u><u>1,143,134</u></u>

CITY OF EL PASO, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS

INTERNAL SERVICE FUNDS

For the year ended August 31, 2003

	SUPPLY AND SUPPORT	SELF INSURANCE	TOTALS
OPERATING REVENUES:			
Sales to Departments	\$ 11,421,333		11,421,333
Premium Contributions		37,736,892	37,736,892
General Revenues		865,099	865,099
TOTAL OPERATING REVENUES	11,421,333	38,601,991	50,023,324
OPERATING EXPENSES:			
Personnel Services	3,355,275	444,086	3,799,361
Contractual Services	329,962	912,890	1,242,852
Professional Services		231,384	231,384
Fuel and Lubricants	2,991,329		2,991,329
Materials and Supplies	3,400,007	18,863	3,418,870
Communications	9,751	1,143	10,894
Utilities	21,524		21,524
Operating Leases	58,833		58,833
Travel and Entertainment	4,047	1,694	5,741
Benefits Provided		34,673,203	34,673,203
Maintenance and Repairs	765,737		765,737
Other Operating Expenses	52,016	1,176	53,192
Depreciation	120,427		120,427
TOTAL OPERATING EXPENSES	11,108,908	36,284,439	47,393,347
OPERATING INCOME (LOSS)	312,425	2,317,552	2,629,977
NON-OPERATING REVENUES (EXPENSES):			
Interest Expense	(30,750)		(30,750)
TOTAL NON-OPERATING REVENUES	(30,750)		(30,750)
Change in net assets before capital contributions and Transfers	281,675	2,317,552	2,599,227
Transfers Out	(250,000)		(250,000)
Change in net assets	31,675	2,317,552	2,349,227
Total Net Assets-beginning	(145,550)	(22,391,794)	(22,537,344)
Total Net Assets-ending	\$ (113,875)	(20,074,242)	(20,188,117)

CITY OF EL PASO, TEXAS

COMBINING STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS

For the year ended August 31, 2003

	SUPPLY AND SUPPORT	SELF INSURANCE	TOTALS
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 11,396,044	38,616,194	50,012,238
Payments to suppliers	(7,255,225)	(35,646,594)	(42,901,819)
Payments to employees	(3,335,303)	(437,121)	(3,772,424)
Net cash provided by operating activities	805,516	2,532,479	3,337,995
 CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers (to) from other funds	(560,416)	(2,532,479)	(3,092,895)
Net cash provided (used) by noncapital financing activities	(560,416)	(2,532,479)	(3,092,895)
 CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchases of capital assets	(33,770)		(33,770)
Principal paid on capital debt	(161,899)		(161,899)
Interest paid on capital debt	(30,750)		(30,750)
Net cash (used) by capital and related financing activities	(226,419)		(226,419)
Net increase (decrease) in cash and cash equivalents	18,681		18,681
Balances - beginning of the year			
Balances - end of the year	\$ 18,681	-	18,681
 Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 312,425	2,317,552	2,629,977
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	120,427		120,427
Change in assets and liabilities:			
Receivables, net	(25,289)	14,203	(11,086)
Inventories	(79,849)		(79,849)
Accounts and other payables	457,828	(199,870)	257,958
Accrued expenses	19,974	400,594	420,568
Net cash provided by operating activities	\$ 805,516	2,532,479	3,337,995
 Schedule of Non-Cash Investing, Capital and Financing Activities			
Increase in fair value of investments	\$ -	-	-

FIDUCIARY FUNDS

FIDUCIARY FUNDS ARE USED TO ACCOUNT FOR ASSETS HELD BY A GOVERNMENTAL UNIT IN A TRUSTEE CAPACITY OR AS AN AGENT FOR INDIVIDUALS, PRIVATE ORGANIZATIONS, OR OTHER GOVERNMENTAL UNITS.

AGENCY FUND—This fund is used to account for payroll related liabilities and the City Tax Department, which collects property taxes for other taxing entities.

CITY OF EL PASO, TEXAS
Schedule of Changes in Assets and Liabilities
AGENCY FUNDS
August 31, 2003

	<u>Balance 8/31/02</u>	<u>Debits</u>	<u>Credits</u>	<u>Balance 8/31/03</u>
ASSETS				
Cash and Cash Equivalents	\$ 1,450,159	768,242,972	767,391,962	2,301,169
Property Taxes	45,076,408	546,294,252	531,109,936	60,260,724
Due from Other Funds	4,812,096	2,400,000	2,900,000	4,312,096
Total assets	<u>51,338,663</u>	<u>768,242,972</u>	<u>1,301,401,898</u>	<u>66,873,989</u>
LIABILITIES				
Accounts Payables	245,606	197,272,942	197,742,275	714,939
Prepaid Property Taxes	1,529,837	2,337,315	1,370,113	562,635
Property Taxes Subject to Refund	3,940,594	5,856,680	6,577,532	4,661,446
Uncollected Taxes	45,622,626	554,665,102	569,977,445	60,934,969
Total Net Assets	<u>\$ 51,338,663</u>	<u>760,132,039</u>	<u>775,667,365</u>	<u>66,873,989</u>

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

CITY OF EL PASO, TEXAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE¹
 August 31, 2003

Governmental funds capital assets:	
Land	\$ 133,133,652
Land improvements	19,485,013
Buildings	168,996,827
Machinery and equipment	83,661,785
Infrastructure	590,253,594
Construction in progress	37,107,602
Total governmental funds capital assets	<u>1,032,638,473</u>
Investments in governmental funds capital assets by source:	
General fund	293,609,960
Capital projects fund	739,028,513
Total governmental funds capital assets	<u>\$ 1,032,638,473</u>

¹This schedule presents only the capital asset balances related to governmental funds. Generally, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

CITY OF EL PASO, TEXAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
August 31, 2003

	Land	Land Improvements	Buildings	Machinery and Equipment	Infrastructure	Construction in Progress	Total
Function and Activity							
General Government:							
Mayor and Council	\$ -			276,404			276,404
City Clerk				439,909			439,909
Legal				5,000			5,000
OMB				359,306			359,306
Comptroller				27,011			27,011
Tax Office				5,049			5,049
Purchasing				104,772			104,772
Planning				93,770			93,770
Personnel				310,948			310,948
OMB-Communications				41,556	1,964,625		2,006,181
Information Services				3,601,897			3,601,897
Other - unclassified	133,133,652	388,200	19,576,812			37,107,602	190,206,266
Total general government	<u>133,133,652</u>	<u>388,200</u>	<u>19,576,812</u>	<u>5,265,622</u>	<u>1,964,625</u>	<u>37,107,602</u>	<u>197,436,513</u>
Public Safety:							
Police		453,625	10,457,600	17,520,589			28,431,814
Fire		1,055,130	10,955,169	22,685,282			34,695,581
Municipal Court				788,974			788,974
Total public safety		<u>1,508,755</u>	<u>21,412,769</u>	<u>40,994,845</u>			<u>63,916,369</u>
Public Works:							
Administration		258,525	350,400	401,053			1,009,978
Street Department		53,200	478,500	16,009,164	588,288,969		604,829,833
Engineering				644,459			644,459
Building Services				297,231			297,231
Total public works		<u>311,725</u>	<u>828,900</u>	<u>17,351,907</u>	<u>588,288,969</u>		<u>606,781,501</u>
Health Department		599,710	3,509,000	6,119,806			10,228,516
Parks Department		15,182,823	26,370,600	9,030,963			50,584,386
Library		451,525	5,791,500	709,741			6,952,766
Culture and Recreation:							
Art Museum		132,800	7,340,000	224,542			7,697,342
Arts Resources							
History Museum		35,875	293,000				328,875
Civic Center		253,000	72,524,046	2,044,983			74,822,029
Zoo		507,000	10,259,500	1,903,413			12,669,913
Total culture and recreation		<u>928,675</u>	<u>90,416,546</u>	<u>4,172,938</u>			<u>95,518,159</u>
Community and economic development:							
Community & Human Development		113,600	1,090,700	15,963			1,220,263
Economic Development							
Total community and economic development		<u>113,600</u>	<u>1,090,700</u>	<u>15,963</u>			<u>1,220,263</u>
Total governmental funds capital assets	<u>\$ 133,133,652</u>	<u>19,485,013</u>	<u>168,996,827</u>	<u>83,661,785</u>	<u>590,253,594</u>	<u>37,107,602</u>	<u>1,032,638,473</u>

¹This schedule presents only the capital asset balances related to governmental funds. Generally, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

CITY OF EL PASO, TEXAS
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY¹
For the year ended August 31, 2003

Function and Activity	Governmental Funds Capital Assets September 1, 2001	Additions, net of Transfers	Deductions	Governmental Funds Capital Assets August 31, 2002
General Government:				
Mayor and Council	\$ -	276,404		276,404
City Clerk		439,909		439,909
Legal		5,000		5,000
OMB	352,036	7,270		359,306
Comptroller	9,261	17,750		27,011
Tax Office		5,049		5,049
Purchasing	72,207	32,565		104,772
Planning	10,610	83,160		93,770
Personnel	41,808	269,140		310,948
OMB-Communications	2,006,181			2,006,181
Information Services	1,509,837	2,092,060		3,601,897
Other - unclassified	152,392,598	40,121,786	2,308,118	190,206,266
Total general government	<u>156,394,538</u>	<u>43,350,093</u>	<u>2,308,118</u>	<u>197,436,513</u>
Public Safety:				
Police	29,909,235	1,085,845	2,563,266	28,431,814
Fire	41,196,239	(2,538,359)	3,962,299	34,695,581
Municipal Court	43,790	745,184		788,974
Total public safety	<u>71,149,264</u>	<u>(707,330)</u>	<u>6,525,565</u>	<u>63,916,369</u>
Public Works:				
Administration	66,146,199		5,668	66,140,531
Street Department	539,886,626	794,270	981,616	539,699,280
Engineering	1,482,628	(838,169)		644,459
Building Services	1,105,238	(787,353)	20,654	297,231
Total public works	<u>608,620,691</u>	<u>(831,252)</u>	<u>1,007,938</u>	<u>606,781,501</u>
Health Department	6,635,005	3,766,585	173,074	10,228,516
Parks Department	46,513,794	4,284,562	213,970	50,584,386
Library	5,892,336	1,060,430		6,952,766
Culture and Recreation:				
Art Museum	7,650,580	46,762		7,697,342
Arts Resources				328,875
History Museum	328,875			328,875
Civic Center	73,048,122	1,773,907		74,822,029
Zoo	11,235,558	1,474,255	39,900	12,669,913
Total culture and recreation	<u>92,263,135</u>	<u>3,294,924</u>	<u>39,900</u>	<u>95,518,159</u>
Community and economic development:				
Community & Human Development	1,784,235	(563,972)		1,220,263
Economic Development				1,220,263
Total community and economic development	<u>1,784,235</u>	<u>(563,972)</u>		<u>1,220,263</u>
Total governmental funds capital assets	<u>\$ 989,252,998</u>	<u>53,654,040</u>	<u>10,268,565</u>	<u>1,032,638,473</u>

¹This schedule presents only the capital asset balances related to governmental funds. Generally, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

STATISTICAL SECTION (unaudited)



CITY OF EL PASO, TEXAS
 Government-wide Expenses by Function/Business-type Activity
 Last Ten Fiscal Years

Fiscal Year	General Government	Public Safety	Public Works	Public Health	Parks	Library	Culture & Recreation	Community and Economic Development	Interest on Long-term Debt	International airport operations	Industrial parks and other	Mass transit	International bridges	Solid waste disposal operations	Total
1994-2001 are not available															
2002	\$ 26,712,552	168,101,107	64,029,296	18,323,647	15,061,696	6,513,052	10,532,736	19,082,055	21,146,790	25,877,806	1,822,987	40,295,111	2,814,122	21,834,341	442,147,298
2203	29,483,501	166,270,434	60,320,589	23,207,396	16,775,398	7,545,588	11,235,927	21,962,296	18,456,957	26,531,038	2,069,462	44,267,736	2,843,756	24,340,677	455,310,755

CITY OF EL PASO, TEXAS
 Government-wide Revenues by Source
 Last Ten Fiscal Years

Fiscal Year	PROGRAM REVENUES			GENERAL REVENUES				Total
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Taxes	Investment Earnings	Gain (Loss) on disposal of capital assets		
1994-2001 are not available								
2002	\$ 110,774,336	51,353,757	26,383,333	231,823,683	7,890,064	(1,356,957)	426,868,216	
2003	125,309,457	50,886,156	17,810,182	239,062,530	1,936,719	(1,661,600)	433,343,444	

CITY OF EL PASO, TEXAS
General Government Expenditures by Function
Last Ten Fiscal Years

Fiscal Year	General Government	Public Safety	Public Works	Public Health	Parks & Recreation	Intragovernmental Services	Library	Non Departmental	Cultural Enhancements	Total
1990	\$ 12,637,890	65,759,500	27,796,949	5,446,933	6,795,046	46,003	2,796,519	3,559,718	4,551,385	129,389,943
1991	14,923,211	71,336,356	29,224,538	6,078,051	7,058,347	59,601	3,135,306	4,895,607	4,936,210	141,647,227
1992	15,257,524	77,878,473	32,914,858	6,609,795	7,662,342	191,498	3,654,805	5,114,313	5,557,303	154,840,911
1993	15,908,829	87,416,880	21,098,773	6,880,669	7,763,690	368,875	4,078,359	2,268,725	2,570,182	148,354,982
1994	18,037,382	93,863,725	38,616,624	7,664,172	8,848,070	514,378	4,146,336	2,914,344	7,100,698	181,705,729
1995	18,038,783	99,602,091	40,273,028	7,711,543	9,299,538	534,683	4,198,705	4,637,046	8,122,715	192,418,132
1996	17,939,697	106,400,785	39,086,341	7,609,531	9,401,545	519,067	4,812,272	6,378,122	7,891,870	200,039,230
1997	17,880,970	110,570,867	40,708,429	6,525,157	9,639,493	529,980	4,810,481	4,012,286	8,148,839	202,826,502
1998	16,874,377	112,383,390	41,197,464	6,785,713	8,125,939	558,778	4,905,105	2,043,980	7,992,310	200,867,056
1999	18,316,904	115,277,038	39,564,432	7,029,158	8,477,619	832,234	4,634,853	668,729	6,880,438	201,681,405
2000	21,906,552	126,003,361	43,993,743	6,825,318	8,898,884	977,536	4,122,152	1,141,833	8,604,342	222,473,721
2001	24,286,081	132,935,317	46,500,209	7,880,775	10,230,514	1,277,299	4,286,382	869,403	8,875,517	237,141,497
2002	22,521,417	139,632,750	34,275,757 *	8,869,117	10,547,842	922,481	4,885,207	311,677	4,258,632	226,224,880
2003	25,713,249	145,877,624	35,335,344	10,002,458	11,574,158	1,330,368	5,367,952	881,312	4,605,753	240,688,218

This table includes only General Fund Expenditures.

* Expenditures of Solid Waste Management moved to Enterprise Fund at the start of FY 2002.

CITY OF EL PASO, TEXAS
General Government Revenues by Source
Last Ten Fiscal Years

Fiscal Year	Taxes	Intergovernmental Revenues	Licenses	Rents, Interest, Other	Franchise Fees	Charges for Services	Interfund Services	Sanitation	Municipal Court	Culture & Recreation	Total
1994	\$ 104,531,621	3,840,260	1,240,939	3,280,823	12,103,194	16,454,504	N/A	21,689,630	6,774,768	2,472,405	172,388,144
1995	106,319,635	4,464,203	1,304,702	4,386,040	12,687,074	18,616,483	N/A	23,242,289	8,425,078	2,614,734	182,060,238
1996	115,160,597	4,404,698	1,361,466	6,598,836	13,480,331	20,371,155	N/A	22,979,534	8,898,481	2,844,340	196,099,438
1997	116,737,749	3,153,197	1,311,581	2,935,909	14,455,598	20,931,287	N/A	21,735,943	8,098,844	2,350,325	191,710,433
1998	122,088,685	3,932,305	1,441,590	3,225,073	19,152,950	21,159,594	N/A	22,734,677	10,108,123	1,527,076	205,370,073
1999	123,627,193	4,621,194	6,330,954	4,478,157	20,891,967	14,438,618	N/A	22,766,611	10,779,782	162,069	208,096,545
2000	130,173,166	3,588,929	6,539,425	5,732,506	24,426,447	9,141,033	6,675,881	23,070,373	10,827,468	421,030	220,596,258
2001	132,395,042	3,516,575	6,569,771	5,495,916	27,390,872	9,724,074	6,809,441	23,912,644	13,956,476	493,064	230,263,875
2002	145,508,696	3,481,525	6,892,693	2,364,547	28,209,095	10,712,195	N/A	*	14,796,450	-	211,965,201
2003	149,666,073	2,521,679	7,027,975	1,113,970	28,343,827	11,921,339	N/A	*	14,756,863	-	215,351,726

This table includes only General Fund Revenues.

* Solid Waste Management moved to Enterprise Funds at the start of FY 2002.

CITY OF EL PASO, TEXAS
General Government Tax Revenues by Source
Last Ten Fiscal Years

Fiscal Year	Property Tax	Sales Tax	Hotel/Motel Tax	Other Taxes
1994	\$ 63,136,370	38,336,480	3,585,966	928,632
1995	63,590,765	38,442,058	3,355,667	931,145
1996	72,557,399	38,155,990	3,527,578	919,630
1997	73,804,425	39,105,623	3,099,572	728,129
1998	76,315,617	40,977,964	3,913,061	882,043
1999	77,254,646	43,316,689	2,160,431	895,427
2000	80,831,014	45,686,883	2,728,580	926,689
2001	82,102,813	47,050,469	2,274,862	966,898
2002	97,420,003	48,088,693	4,061,004	987,932
2003	100,260,388	49,405,685	5,103,878	980,585

This table includes only General Fund revenues.

* Hotel/Motel Tax revenues were previously reported in general government for the Convention and Visitor's Bureau. This activity is now accounted for as a Special Revenue Fund activity.

CITY OF EL PASO, TEXAS

Tax Collections

FISCAL YEAR	TAXABLE ASSESSED VALUATION	PERCENT CHANGE	PROPERTY TAX RATE		PROPERTY TAX LEVY	COLLECTIONS		SALES TAX COLLECTED	PERCENT CHANGE	SALES TAX EQUIVALENT PROPERTY TAX RATE
			GEN FUND	DEBT SVC		PERCENT CURRENT	PERCENT TOTAL			
1993	\$ 12,281,747,360	6.49	0.466114	0.141354	\$ 74,607,686	96.16	99.51	\$ 35,421,461	7.54	0.288407
1994	12,445,140,845	1.33	0.480097	0.141354	77,340,451	97.33	101.35	41,064,359	15.93	0.329963
1995	12,724,079,632	2.24	0.480097	0.163699	81,917,117	97.81	100.57	38,442,057	(6.39)	0.302121
1996	14,195,643,300 *	11.57	0.480947	0.172282	92,730,060	97.69	100.23	38,155,990	(0.74)	0.268787
1997	14,828,835,363	4.46	0.474313	0.161613	94,300,422	97.91	100.93	39,105,623	2.49	0.263713
1998	15,240,723,486	2.78	0.484313	0.151613	96,919,724	98.06	100.56	40,977,964	4.79	0.268872
1999	15,510,419,700	1.77	0.487100	0.173134	102,405,065	98.32	100.44	43,316,689	5.71	0.279811
2000	15,856,955,902	2.23	0.487100	0.173134	104,693,014	97.95	100.33	45,686,883	5.47	0.288119
2001	16,342,432,063	3.06	0.487100	0.173113	107,894,861	97.48	99.77	47,050,469	5.71	0.287904
2002	17,205,865,441	5.28	0.542100	0.177733	123,853,497	97.50	99.85	48,088,693	2.21	0.279490
2003	17,697,062,466	2.85	0.542100	0.177733	127,389,296	97.40	100.36	49,405,685	2.74	0.279174

* Reappraisal

Source: Comptroller & City Tax Office, City of El Paso

CITY OF EL PASO, TEXAS
Assessed and Estimated Actual Value of Property
Last Ten Fiscal Years

Fiscal Year	Real Property		Personal Property		Exemptions		Total		Ratio of Total Assessed Value To Total Estimated Actual Value
	Total Assessed Value	Estimated Actual Value	Total Assessed Value	Estimated Actual Value	Real Property	Personal Property	Assessed Value	Estimated Actual Value	
1994	\$ 10,425,251,736	11,491,611,437	2,019,889,109	2,714,461,052	1,066,359,701	694,571,943	12,445,140,845	14,206,072,489	87.60
1995	10,638,305,036	11,790,869,073	2,085,774,596	2,818,654,756	1,152,564,037	732,880,160	12,724,079,632	14,609,523,829	87.09
1996	11,903,494,793	13,782,354,301	2,292,148,507	3,102,785,195	1,878,859,508	810,636,688	14,195,643,300	16,885,139,496	84.07
1997	12,293,694,888	14,325,215,353	2,535,140,475	3,460,929,118	2,031,520,465	925,788,643	14,828,835,363	17,786,144,471	83.37
1998	12,619,969,776	14,686,485,694	2,620,753,710	3,560,011,565	2,066,515,918	939,257,855	15,240,723,486	18,246,497,259	83.53
1999	12,851,296,650	14,952,125,969	2,659,123,050	3,717,251,077	2,100,829,319	1,058,128,027	15,510,419,700	18,669,377,046	83.08
2000	13,120,491,276	15,379,582,838	2,736,464,626	3,891,353,533	2,265,730,772	1,148,248,697	15,856,955,902	19,270,936,371	82.28
2001	13,512,729,020	15,892,451,742	2,829,703,042	4,040,500,956	2,379,722,722	1,210,797,914	16,342,432,062	19,932,952,698	81.99
2002	14,292,256,098	16,580,600,230	2,967,016,152	4,385,506,163	2,288,344,132	1,418,490,011	17,259,272,250	20,966,106,393	82.32
2003	14,865,532,521	16,435,529,289	2,831,529,945	5,247,064,735	1,739,232,441	1,788,229,915	17,697,062,466	21,682,594,024	81.62

CITY OF EL PASO, TEXAS

Property Tax Rates Direct and Overlapping Governments Last Ten Fiscal Years

FISCAL YEAR	CITY OF EL PASO DEBT			COUNTY OF EL PASO DEBT			THOMASON HOSPITAL DEBT			EL PASO COMMUNITY COLLEGE DEBT			SUB TOTAL (NOTE)
	OPERATING TAX RATE	SERVICE TAX RATE	TOTAL TAX RATE	OPERATING TAX RATE	SERVICE TAX RATE	TOTAL TAX RATE	OPERATING TAX RATE	SERVICE TAX RATE	TOTAL TAX RATE	OPERATING TAX RATE	SERVICE TAX RATE	TOTAL TAX RATE	
1993	0.466114	0.141354	0.607468	0.193027	0.067355	0.260382	0.150043	0.055278	0.205321	0.087740	0.011870	0.099610	1.172781
1994	0.480097	0.141354	0.621451	0.197275	0.096021	0.293296	0.150043	0.055278	0.205321	0.087391	0.011937	0.099328	1.219396
1995	0.480097	0.163699	0.643796	0.212150	0.093250	0.305400	0.161611	0.055633	0.217244	0.100566		0.100566	1.267006
1996	0.480947	0.172282	0.653229	0.190764	0.089582	0.280346	0.161555	0.032192	0.193747	0.100280		0.100280	1.227602
1997	0.474313	0.161613	0.635926	0.220215	0.085185	0.305400	0.170147	0.023600	0.193747	0.105070		0.105070	1.240143
1998	0.484313	0.151613	0.635926	0.230603	0.084397	0.315000	0.170117	0.021187	0.191304	0.103640		0.103640	1.245870
1999	0.487100	0.173134	0.660234	0.260211	0.101229	0.361444	0.167721	0.017349	0.185070	0.115751		0.110751	1.317489
2000	0.487100	0.173134	0.661234	0.265855	0.095579	0.361434	0.168814	0.016256	0.185070	0.110751		0.110751	1.317489
2001	0.487100	0.173113	0.660213	0.268593	0.092841	0.361434	0.168944	0.016524	0.185468	0.127499		0.127499	1.334614
2002	0.542100	0.177733	0.719833	0.278269	0.083165	0.361434	0.170104	0.015364	0.185468	0.127499		0.127499	1.394034
2003	0.542100	0.177733	0.719833	0.314349	0.082261	0.396610	0.171354	0.014114	0.185468	0.131389		0.131389	1.433300

FISCAL YEAR	CANUTILLO ISD DEBT			EL PASO ISD DEBT			SOCORRO ISD DEBT			YSLETA ISD DEBT		
	OPERATING TAX RATE	SERVICE TAX RATE	TOTAL TAX RATE	OPERATING TAX RATE	SERVICE TAX RATE	TOTAL TAX RATE	OPERATING TAX RATE	SERVICE TAX RATE	TOTAL TAX RATE	OPERATING TAX RATE	SERVICE TAX RATE	TOTAL TAX RATE
1994	1.046500	0.423500	1.470000	1.063982	0.236531	1.300513	0.975877	0.504123	1.480000	1.261184	0.178816	1.440000
1995	1.082782	0.428248	1.511030	1.227018	0.312691	1.539709	0.896521	0.583479	1.480000	1.404420	0.245580	1.650000
1996	0.930000	0.643993	1.573993	1.233375	0.291311	1.524686	0.889880	0.580120	1.470000	1.403126	0.202853	1.605979
1997	1.018843	0.651157	1.670000	1.267139	0.247848	1.514987	0.922849	0.547151	1.470000	1.452215	0.197312	1.649527
1998	0.994572	0.675428	1.670000	1.273569	0.241663	1.515232	0.751130	0.628870	1.380000	1.376295	0.203956	1.580251
1999	1.045348	0.624652	1.670000	1.387770	0.266110	1.653880	0.893415	0.656585	1.550000	1.411441	0.218559	1.630000
2000	1.316615	0.219981	1.536596	1.449155	0.110995	1.560150	1.263882	0.208952	1.472834	1.500000	0.051484	1.551484
2001	1.479355	0.221361	1.700716	1.450479	0.101100	1.551579	1.342712	0.187874	1.530586	1.500000	0.049581	1.549581
2002	1.406268	0.200602	1.60687	1.480479	0.091100	1.571579	1.324893	0.233876	1.558769	1.500000	0.049581	1.549581
2003	1.500000	0.210000	1.710000	1.490479	0.081100	1.571579	1.381800	0.233700	1.615500	1.500000	0.055755	1.555755

Note : The appropriate Independent School District rate must be added to the subtotal for the total tax rate.

CITY OF EL PASO, TEXAS

Principal Taxpayers

For 2003 Tax Year

<u>NAME</u>	<u>RANK</u>	<u>TAXABLE VALUE</u>	<u>PERCENT OF TOTAL TAXABLE VALUE *</u>
El Paso Electric Company	1	\$ 187,574,727	1.05
Southwestern Bell Telephone	2	165,433,746	0.93
Chevron U.S.A. Inc.	3	91,710,781	0.52
Simon Property Group	4	85,676,781	0.48
Phelps Dodge Refining Corp.	5	71,199,874	0.40
Hoover Corpotation	6	58,949,718	0.33
River Oaks Properties, LTD	7	58,472,352	0.33
Refinery Holding Co. L.P.	8	57,219,365	0.32
Tenet Hospitals L.P.	9	54,759,250	0.31
Elcon Inc.	10	46,752,306	0.26
T O T A L :		<u><u>\$ 877,748,900</u></u>	4.93
Total Taxable Value:		<u><u>\$ 17,205,865,441</u></u>	

* Real and Personal Property

SOURCE: ANNUAL CITY REPORTS OF PROPERTY VALUE
 PREPARED BY: EL PASO COUNTY CENTRAL APPRAISAL DISTRICT

CITY OF EL PASO, TEXAS

Hotel / Motel Tax Collections

FISCAL YEAR	TOTAL COLLECTIONS	PERCENT CHANGE	DEBT SERV. ALLOCATION	TOURIST & CONV. ACTIVITIES
1994	\$ 3,585,966	9.92	\$ 1,455,828	2,130,138 **
1995	3,355,667	(6.42)	N/A	3,355,667
1996	3,527,578	5.12	N/A	3,527,578
1997	3,099,572	(12.13)	N/A	3,099,572
1998	3,913,061	26.25	N/A	3,913,061
1999	2,160,431	(44.79)	N/A	2,160,431
2000	2,728,580	26.30	N/A	2,728,580
2001	2,274,862	(16.63)	N/A	2,274,862
2002	4,061,004	78.52	N/A	4,061,004
2003	5,103,878	25.68	N/A	5,103,878

Source: Department of the Comptroller, City of El Paso, TX.

Notes: City Hotel/Motel tax is 5.5 percent of gross room sales.

Prior to April 1994:

2.5 percent was allocated for debt service of Civic Center.

3.0 percent was allocated for tourism & convention activities.

Effective April 1994:

The entire tax is utilized for tourism and convention activities.

Effective September 2001 revenues for the Civic Center were recorded in the Special Revenue Fund.

** First year for modified accrual basis of accounting.

CITY OF EL PASO, TEXAS

Computation of Legal Debt Margin

August 31, 2003

Assessed Value of Taxable Property		\$ 17,697,062,466
Add Back: Exempt Property		<u>43,923,525</u>
Total Assessed Value		<u><u>17,740,985,991</u></u>
Debt Limitation (10 percent of assessed value)		1,774,098,599
Total Bonded Debt	\$ 422,890,000	
Less: Special Revenue Bonds	(35,930,000)	
Amount available for repayment of bonded debt	<u>(8,003,885)</u>	
Debt subject to debt limitation		<u>378,956,115</u>
Legal Debt Margin		<u><u>\$ 1,395,142,484</u></u>

CITY OF EL PASO, TEXAS
Ratio of Net General Obligation Bonded Debt
To Assessed Value and Net General Obligation Bonded Debt Per Capita
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population</u>	<u>Taxable Assessed Value</u>	<u>Gross Bonded Debt</u>	<u>Less Debt Service Fund</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt per Capita</u>
1994	554,350	\$ 12,445,140,845	223,884,311	13,579,988	210,304,323	1.690%	\$ 379
1995	570,200	12,724,079,632	220,195,000	12,431,416	207,763,584	1.633%	364
1996	583,421	14,195,643,300	250,595,000	13,623,309	236,971,691	1.669%	406
1997	596,800	14,828,835,363	271,630,028	13,885,734	257,744,294	1.738%	432
1998	606,526	15,240,723,486	301,846,562	14,022,285	287,824,277	1.889%	475
1999	617,215	15,510,419,700	318,741,398	11,062,678	307,678,720	1.984%	498
2000	627,556	15,856,955,902	343,910,653	13,913,310	329,997,343	2.081%	526
2001	563,662	16,342,432,063	357,390,275	18,092,716	339,297,559	2.076%	602
2002	692,152	17,205,865,441	373,975,000	11,601,479	362,373,521	2.106%	524
2003	704,671	17,697,062,466	386,960,000	5,577,479	381,382,521	2.155%	541

CITY OF EL PASO, TEXAS
Ratio of Annual Debt Service Expenditures
For General Obligation Bonded Debt (1)
to Total General Governmental Expenditures
Last Ten Fiscal Years

Fiscal Year	Principal (1)	Interest (2)	Total Debt Service	Total General Governmental Expenditures (3)	Ratio of Debt Service to General Governmental Expenditures (4)
1994	\$ 11,538,469	10,985,678	22,524,147	228,724,580	9.85%
1995	13,653,719	14,286,897	27,940,616	248,976,012	11.22%
1996	14,880,000	13,596,159	28,476,159	255,731,329	11.14%
1997	16,800,168	14,861,828	31,661,996	272,366,798	11.62%
1998	18,425,860	16,205,596	34,631,456	283,324,439	12.22%
1999	22,125,000	16,909,261	39,034,261	285,923,960	13.65%
2000	19,373,689	16,242,071	35,615,760	308,838,591	11.53%
2001	15,118,378	19,130,106	34,248,484	328,194,716	10.44%
2002	21,517,422	17,818,210	39,335,632	318,208,316	12.36%
2003	24,025,000	18,519,118	42,544,118	335,729,081	12.67%

(1) General obligation bonds reported in the internal service funds with government commitment have been excluded.

(2) Excludes bond issuance and other costs.

(3) Includes general, special revenue, and debt service funds.

(4) Does not include the cost associated with the 2002 General Obligation Bond refunding.

CITY OF EL PASO, TEXAS

Estimated Direct and Overlapping Debt

<u>TAXING ENTITY</u>	<u>DEBT OUTSTANDING</u>	<u>AS OF</u>	<u>PERCENT OVERLAPPING</u>	<u>DEBT OVERLAPPING</u>
<u>OVERLAPPING DEBT</u>				
Canutillo Independent School District	\$ 38,909,356	Aug. 31, 2003	86.71	\$ 33,738,303
El Paso County	158,284,000	Aug. 31, 2003	89.69	141,964,920
El Paso County Hospital District	39,192,130	Aug. 31, 2003	89.69	35,151,421
El Paso Community College District	55,785,000	Aug. 31, 2003	89.69	50,033,567
El Paso Independent School District	203,083,650	Aug. 31, 2003	100.00	203,083,650
Socorro Independent School District	225,927,431	Aug. 31, 2003	73.47	165,988,884
Ysleta Independent School District	91,564,437	Aug. 31, 2003	99.99	<u>91,555,281</u>
	<u>Total Net Overlapping Debt</u>			<u>721,516,026</u>
<u>DIRECT DEBT</u>				
City of El Paso	544,591,000 *	Aug. 31, 2003	100.00	<u>544,591,000</u>
	<u>Total Direct and Overlapping Debt</u>			<u><u>\$ 1,266,107,026</u></u>
	Ratio of total direct and overlapping debt of assessed valuation			7.36%
	Per capita direct and overlapping debt			\$1,829

Source: Texas Bond Review Board

CITY OF EL PASO, TEXAS

Revenue Bond Coverage Zaragoza International Toll Bridge Last Ten Fiscal Years

Fiscal Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements (3)			Coverage (4)
				Principal	Interest	Total	
1994	\$ 8,777,621	1,297,296	7,480,325	220,000	286,673	506,673	14.76
1995	9,714,512	1,290,281	8,424,231	230,000	280,490	510,490	16.50
1996	10,298,396	1,328,051	8,970,345	240,000	267,160	507,160	17.69
1997	11,069,376	1,512,693	9,556,683	250,000	247,730	497,730	19.20
1998	11,538,831	1,524,231	10,014,600	260,000	233,460	493,460	20.29
1999	11,471,830	1,512,706	9,959,124	210,000	153,405	363,405	27.41
2000	12,377,354	1,944,382	10,432,972	225,000	139,370	364,370	28.63
2001	12,152,304	1,949,537	10,202,767	240,000	127,095	367,095	27.79
2002	10,521,134	2,086,471	8,434,663	245,000	116,909	361,909	23.31
2003	11,116,917	2,525,761	8,591,156	260,000	106,113	366,113	23.47

- (1) Total revenues.
- (2) Total operating expenses exclusive of depreciation.
- (3) Includes principal and interest of revenue bonds only.
- (4) Net revenue available for debt service / debt service requirements.

CITY OF EL PASO, TEXAS

Revenue Bond Coverage El Paso International Airport Last Ten Fiscal Years

Fiscal Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements (3)			Coverage (4)
				Principal	Interest	Total	
1994	\$ 14,048,302	10,869,712	3,178,590	NA	NA	NA	NA
1995	14,935,426	11,864,376	3,071,050	NA	NA	NA	NA
1996	16,693,738	13,013,228	3,680,510	NA	NA	NA	NA
1997 *	18,970,917	13,465,698	5,505,219	-	1,985,307	1,985,307	2.77
1998	19,256,254	13,788,266	5,467,988	1,145,000	2,516,586	3,661,586	1.49
1999	23,101,556	14,073,491	9,028,065	1,145,000	2,459,336	3,604,336	2.50
2000	22,931,924	14,957,952	7,973,972	1,390,000	2,402,086	3,792,086	2.10
2001	24,735,649	17,251,923	7,483,726	2,835,000	2,332,586	5,167,586	1.45
2002	25,611,418	19,202,056	6,409,362	3,195,000	2,190,836	5,385,836	1.19
2003	26,550,468	15,606,206	10,944,262	3,365,000	2,023,099	5,388,099	2.03

* Issue of \$46,820,000 Revenue Bonds

(1) Total revenues.

(2) Total operating expenses exclusive of depreciation.

(3) Includes principal and interest of revenue bonds only.

(4) Net revenue available for debt service / debt service requirements.

CITY OF EL PASO, TEXAS

Debt Ratio

FISCAL YEAR	TAXABLE ASSESSED VALUE	OUTSTANDING DEBT	DEBT / VALUE RATIO	POPULATION	DEBT PER CAPITA
1994	\$ 12,445,140,845	223,884,311	1.7990%	554,350	\$ 403.87
1995	12,724,079,632	220,195,000	1.7305%	570,200	386.17
1996	14,195,643,300	250,595,000	1.7653%	583,421	429.53
1997	14,828,835,363	271,630,028	1.8318%	596,800	455.14
1998	15,240,723,486	301,846,562	1.9805%	606,526	497.66
1999	15,510,419,700	318,771,398	2.0552%	617,215	516.47
2000	15,856,955,902	343,910,653	2.1688%	627,556	548.02
2001	16,342,432,063	357,390,275	2.1869%	563,662	634.05
2002	17,205,865,441	373,975,000	2.1735%	692,152	540.31
2003	17,697,062,466	386,960,000	2.1866%	704,671	549.14

Notes:

"Taxable Assessed Value" is that value used by the El Paso Consolidated Tax Office to calculate property owners' bills in October of the year prior to the fiscal year end (e.g., The value for FY 97 would be the value as of October, 1996).

"Outstanding Debt" is that bonded debt outstanding at the end of each fiscal year and is obtained from the audited financial statements.

CITY OF EL PASO, TEXAS

Debt Service Requirements

As of August 31, 2003

FISCAL YEAR	CURRENT PRINCIPAL	CURRENT INTEREST	CURRENT TOTAL
2004	\$ 44,800,000	20,084,926	64,884,926
2005	23,025,000	23,025,000	46,050,000
2006	31,630,000	31,630,000	63,260,000
2007	29,865,000	29,865,000	59,730,000
2008	27,630,000	27,630,000	55,260,000
2009	-	26,760,000	26,760,000
2010	-	26,955,000	26,955,000
2011	11,213,921	25,405,000	36,618,921
2012	9,948,099	24,650,000	34,598,099
2013	8,673,588	16,645,000	25,318,588
2014	7,422,348	17,400,000	24,822,348
2015	6,608,395	14,790,000	21,398,395
2016	5,738,433	12,290,000	18,028,433
2017	4,991,220	10,090,000	15,081,220
2018	4,368,409	10,605,000	14,973,409
2019	3,855,345	8,195,000	12,050,345
2020	3,319,838	8,065,000	11,384,838
2021	2,900,750	8,480,000	11,380,750
2022	2,487,310	8,060,000	10,547,310
2023	2,050,031	8,495,000	10,545,031
2024	1,631,181	8,940,000	10,571,181
2025	1,189,656	6,580,000	7,769,656
2026	722,763	3,680,000	4,402,763
2027	370,563	1,915,000	2,285,563
2028	186,438	2,010,000	2,196,438
T O T A L	\$ 234,628,285	382,244,926	616,873,211

CITY OF EL PASO, TEXAS
Schedule of Debt Instrument Sales Compared to Authorized
(\$000)

PURPOSE	ELECTION AUTHORIZED	PRIOR ISSUES	APR 96	APR 97	MAR 98	OCT 98	SEP 99	DEC 99	FEB 00	APR 00	JAN 01	*	*	MAY 03	AUTH. BALANCE
												APR 01	MAY 02		
JAN. 21, 1984 ELECTION															
STREET PAVING	\$ 10,000	10,000													
TOTAL 84 :	10,000	- 10,000													
OCT. 11, 1986 ELECTION															
STREET IMPR.	10,000	10,000													
LOOP 375 ROW	3,600	3,600													
FLOOD CONTROL	46,815	31,590		8,275	4,100										
FIRE SUB-STATION	2,000	2,000													
PARK IMPR. MAYOR	1,000	1,000													
PARK IMPR. DIST 1	1,000	1,000													
PARK IMPR. DIST 2	1,000	1,000													
PARK IMPR. DIST 3	1,000	1,000													
PARK IMPR. DIST 4	1,000	1,000													
PARK IMPR. DIST 5	1,000	1,000													
PARK IMPR. DIST 6	1,000	1,000													
ZOO IMPR.	5,000	5,000													
NORTH LOOP ROW (89)	11,200	11,200													
LIBRARY IMPR.	2,400	2,400													
SPORTS/REC COMPL.	6,000	6,000													
TOTAL 1986 :	94,015	78,790		8,275	4,100										
JUNE 16, 1990 ELECTION															
STREET IMPR.	44,600	31,050		7,305	4,595										
FIRE DEPT FACIL.	2,200	2,200													
POLICE DEPT FACIL.	2,000	2,000													
COMMUNICATIONS SYS	13,500	11,500		1,250											
FLOOD CONTROL	13,500	8,055				750				3,690					
LIBRARY MAT.	5,000	2,250		500	495				750	505					
BRIDGE/OVERPASS	2,900	2,900													
TOTAL 1990 :	83,700	59,955		9,055	5,090	750			750	4,195					
JUNE 7, 1994 ELECTION															
FIRE STATIONS (4)	4,000			2,040											
STREETS	22,000			3,005	550	8,055									
TOTAL 1994 :	26,000			5,045	550	8,055									
MAY 6, 2000 ELECTION															
ZOO	33,360												755	1,150	31,455
PARKS	75,000											2,000	2,800	11,129	59,071
LIBRARY	26,095												1,320	696	24,079
HISTORY MUSEUM	6,650												125	25	6,500
TOTAL 2000 :	141,105											2,000	5,000	13,000	121,105
TOTAL G. O. BONDS :	\$ 354,820	148,745	22,375	9,740	8,805			750	4,195		2,000	5,000	13,000	121,105	

continued

CITY OF EL PASO, TEXAS
Schedule of Debt Instrument Sales Compared to Authorized
(\$000)

PURPOSE	TYPE OF DEBT INSTRUMENT	PRIOR ISSUES	APR 96	APR 97	MAR 98	OCT 98	SEP 99	DEC 99	FEB 00	APR 00	JAN 01	APR 01	APR 02	APR 03
OTHER OBLIGATIONS	:													
POLICE HQ	CERT. OBLG.	\$ 8,700												
TEXAS ST. BRIDGE	CERT. OBLG.	1,725												
ZARAGOZA BRIDGE	REV. BONDS	4,175												
ZARAGOZA BRIDGE	FEDERAL LOAN	3,000												
SPORTS COMPLEX	CERT. OBLG.	850												
REG POLICE CMD CTR	CERT. OBLG.	3,000												
FIRE TRAINING FACILITY	CERT. OBLG.	500												
WASTEWATER PERMIT (TWDB)	CERT. OBLG.	570												
LEASE PURCHASE PAYOFF	CONTR. OBLG.	9,375												
REFUNDING ISSUES	G.O. BONDS	97,995												
1999 REFUNDING BONDS	G.O. BONDS					27,275								
VARIOUS CAPITAL PROJECTS:	G.O. BONDS		28,350		9,400	8,805								
VARIOUS CAPITAL PROJECTS:	CERT. OBLG.	39,495	17,680	7,200	39,340	31,350								
CAPITAL ACQUISITIONS	CONTR. OBLG.	19,240		8,400										
PROPERTY ACQUISITIONS	CONTR. OBLG.		10,050											
2000 SERIES GEN. IMPROVEMENTS	CERT. OBLG.									39,235				
2001 SERIES GEN. IMPROVEMENTS	CERT. OBLG.										26,850			
2001A SERIES GEN. IMPROVEMENTS	CERT. OBLG.												33,970	
2002 REFUNDING ISSUE	G.O. BONDS												55,050	
2003 SERIES GEN. IMPROVEMENTS	CERT. OBLG.													44,010
1997 AIRPORT IMPROVEMENTS	REV. BONDS			46,820										
1997 SERIES (PSB)	REV. BONDS				22,000									
1997A SERIES (PSB)	REV. BONDS				10,000									
1997B JR LIEN (PSB)	REV. BONDS				602									
1998 REFUNDING ISSUE (PSB)	REFUNDING BONDS					15,455								
1998A REFUNDING ISSUE (PSB)	REFUNDING BONDS					16,125								
1999A SERIES (PSB)	REV. BONDS						211							
1999B SERIES (PSB)	REV. BONDS						106							
1999C REFUNDING ISSUE (PSB)	REFUNDING BONDS							15,480						
1999D SERIES (PSB)	REV. BONDS							15,190						
1997 AIRPORT IMPROVEMENTS	REV. BONDS													
TOTAL OTHER :		188,625	56,080	62,420	81,342	99,010	317	30,670		39,235	26,850	0	89,020	44,010
TOTAL DEBT SOLD		\$337,370	56,080	84,795	91,082	107,815	317	30,670	750	43,430	26,850	2,000	94,020	57,010

* Commercial Paper debt authorized by May 6, 2000 election for G. O. Bonds.

CITY OF EL PASO, TEXAS

Property Value, Construction and Bank Deposits Last Ten Fiscal Years

Fiscal Year	Property Value (2)				Residential Construction (3)		Commercial Construction (3)		(1) Bank Deposits (in millions)
	Residential	Commercial	Exemptions	Total	Number of Permits (3)	Value	Number of Permits (3)	Value	
1994	\$ 7,977,493,476	5,477,531,378	1,009,884,009	12,445,140,845	2,402	\$ 142,131,129	120	\$ 67,517,391	4,002
1995	8,191,682,470	5,716,964,572	1,184,567,410	12,724,079,632	2,326	167,266,217	154	101,844,209	4,099
1996	9,158,188,591	6,122,259,893	1,084,805,184	14,195,643,300	2,241	131,474,204	164	101,684,754	4,190
1997	9,613,727,016	6,709,736,479	1,494,628,132	14,828,835,363	2,160	141,451,378	164	122,301,695	4,385
1998	9,833,736,487	6,931,565,679	1,524,578,680	15,240,723,486	3,963	131,499,745	187	141,313,888	4,552
1999	9,897,812,161	7,266,181,432	1,653,573,893	15,510,419,700	5,536	205,518,899	1,590	195,251,676	4,672
2000	10,190,549,564	7,461,034,942	1,794,628,604	15,856,955,902	5,333	197,889,470	1,456	285,503,515	4,588
2001	10,428,184,444	7,827,736,157	1,913,488,538	16,342,432,063	5,432	209,121,840	1,341	247,651,056	4,969
2002	10,921,327,014	8,425,089,602	2,140,551,175	17,205,865,441	5,750	204,600,225	1,226	341,519,291	5,438
2003	11,212,970,915	8,404,309,835	1,920,218,284	17,697,062,466	5,734	230,169,605	1,347	240,662,385	5,719

(1) Source: Federal Deposit Insurance Corporation and National Credit Union Administration (as of June 30).

(2) Source: City Tax Office, City of El Paso

(3) Source: Building Services, City of El Paso

Effective for 1999, includes permit information for Additions, Alterations, and Conversions

CITY OF EL PASO, TEXAS

Demographic Statistics

CALENDAR YEAR	(1) POPULATION	(2) PER CAPITA INCOME	(3) SCHOOL ENROLLMENT	(4) UNEMPLOYMENT RATE
1992	540,203	\$ 12,797	128,645	11.20%
1993	554,350	13,197	129,376	10.30%
1994	570,200	13,578	129,608	10.00%
1995	583,421	13,211	129,516	10.00%
1996	596,800	14,600	131,369	11.10%
1997	606,526	15,216	131,115	10.70%
1998	617,215	16,359	138,070	9.80%
1999	627,556	N/A	138,299	8.30%
2000	563,662	N/A	139,339	8.40%
2001	573,827	18,535	158,767	8.40%
2002	692,152	14,388	184,875	8.22%
2003	704,671	19,186	226,320	8.50%

Data Sources:

- (1) Department of Planning, Research, & Development, City of El Paso
- (2) Bureau of Economic Analysis, U.S. Department of Commerce
- (3) School Districts

CITY OF EL PASO, TEXAS

Miscellaneous Statistics

Date of Incorporation	1873
Form of Government	Mayor/Council
Permanent Full-Time Employees (excluding police and fire):	3,606
Area in square miles	267
Government facilities and services:	
Miles of streets	1,873
Number of traffic lights	573
Culture and Recreation:	
Recreation Centers	15
Senior Citizen Centers	9
Parks	160
Park acreage	2,091
Swimming pools	17
Tennis courts	40
Basketball courts	63
Baseball fields	58
Football fields	15
Soccer fields	72
Playgrounds	97
Skate Parks	3
Fire Protection	
Number of stations	30
Number of uniformed fire personnel and officers	874
Number of calls answered	63,000
Number of inspections conducted	23,649
Number of first response vehicles	61
Police Protection	
Number of stations, regional commands, and offices	29
Number of police personnel and officers	1,457
Average emergency response time (minutes)	11
Percent crime reduction from prior year	4.7%
International Airport	
Total passengers	2,873,344
Tons of freight/mail	81,981
Aircraft operations	117,378

CITY OF EL PASO, TEXAS

Miscellaneous Statistics

Sewage System: 1999

Miles of sanitary sewers	1,875
Miles of storm sewers	900
Number of treatment plants	3
Number of service connections	159,576
Daily average treatment in gallons	62,640,000
Maximum daily capacity of treatment plants in gallons	94,200,000

Water System 1999

Miles of water mains	2,261
Number of service connections	158,764
Number of fire hydrants	8,514
Number of treatment plants	3
Maximum daily capacity of plants in gallons	174,200,000
Daily average water demand in gallons	105,700,000

Facilities and services not included in the primary government

Education

Public School Districts	9
Number of schools	215
Number of regular high schools	30
Total students	163,170
Total teacher full-time equivalents	10,713
Total staff full-time equivalents	21,272

El Paso Community College

Campus Locations	8
Number of students (Fall 2002)	23,021

University of Texas at El Paso

Number of students (Fall 2002)	1,842
Number of degree programs	
Bachelors	86
Masters	80
Doctorates	9

Medical

Number of hospitals	11
Number of hospital beds	2201
Number of doctors and dentists	1034

Port of El Paso

Number of Bridges	4
Value of border trade through El Paso	
Exports	\$15,904,657,899
Imports	\$22,716,029,338